

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF
MOMBASA**

**FOR THE YEAR ENDED
30 JUNE 2015**

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

Ref: MOMBASA CG/2014/2015

19 October 2016

Mr. Salim Juma
Clerk to the Mombasa County Assembly
P. O. Box 90440-80100
MOMBASA



Dear Mr. Juma

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF COUNTY GOVERNMENT OF MOMBASA FOR THE YEAR ENDED 30 JUNE 2015

I transmit the report on the examination and audit of the financial statements of County Government of Mombasa for the year ended 30 June 2015 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution

Yours sincerely

Sylvester N. Kiini
Deputy Auditor General
For: **AUDITOR-GENERAL**

Copy to: ✓ Mr. Jeremiah Nyegenye
Clerk to the Senate
P.O. Box 41842-00100
NAIROBI

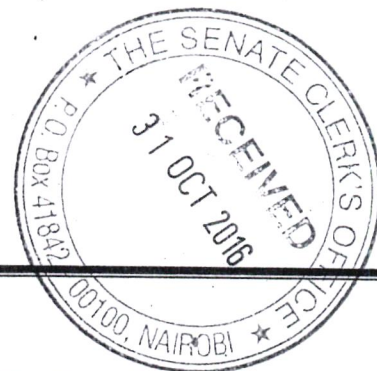
H.E. Ali Hassan Joho
The Governor
Mombasa County Government
P.O. Box 81599 - 80100
MOMBASA

The Principal Secretary
The National Treasury
P O Box 30007
NAIROBI

OFFICE OF THE AUDITOR GENERAL
KENYA NATIONAL AUDIT OFFICE

18 MAY 2016

RECEIVED
MOMBASA HUB



COUNTY GOVERNMENT OF MOMBASA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Table of Content	Page
I. KEY COUNTY GOVERNMENT OF MOMBASA INFORMATION AND MANAGEMENT	1
II. II.FOREWORD FROM THE EXECUTIVE MEMBER OF FINANCE	3
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES	4
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>COUNTY GOVERNMENT OF MOMBASA</i>	5
I. STATEMENT OF RECEIPTS AND PAYMENTS	6
II. STATEMENT OF ASSETS	7
III. STATEMENT OF CASHFLOW	8
IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	9
V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	10
VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	11
VII. SUMMARY STATEMENT OF PROVISIONINGS	13
VIII. SIGNIFICANT ACCOUNTING POLICIES	14
IX. NOTES TO THE FINANCIAL STATEMENTS	16

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

I. KEY COUNTY GOVERNMENT OF MOMBASA INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The *County Government of Mombasa's* day-to-day management is under the following key organs:

- Office of the Governor including Executive Members;
- Office of the County Secretary;
- Chief officers; and Service Centre managers

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name	Period
1	The Executive Member of finance	Walid Khalid	Mar 2013 to Aug 2014
2	The Executive Member of finance	Hazel Koitaba	Sept 2014 to Date
3	The Chief Officer Finance	Tuni Mwalukumbi	Jul 2014 to Dec 2014
4	The Chief Officer Finance	Jonathan Nyongesa	Jan 2015 to Date
5	The Head of Treasury (Accounting)	Jonathan Nyongesa	Mar 2013 to Jan 2015
6	The Head of Treasury (Accounting)	Nuru Khamis	Feb 2015 to July 2015
7	The Head of Treasury (Accounting)	Ayub Buhiri	August 2015 to Date

(d) Fiduciary Oversight Arrangements

- *Revenue Collection and Management*
- *Expenditure control and Debt Management*
- *Internal Audit and Financial Planning*
- *Safeguarding County Assets*

(e) County Government of Mombasa Headquarters

P.O. Box 90440-80100
Betting and control Building
Near Mombasa Hospital
Mombasa, KENYA

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

(f) County Government of Mombasa Contacts

Telephone: (254) 41-2311531
E-mail: countysec@mombasa.go.ke
Website: www.mombasacounty.go.ke

(g) County Government of Mombasa Bankers

1. Central Bank of Kenya
Nkurumah road of Mombasa,
P.O. Box 86372
GPO 80100
Mombasa, Kenya
2. Cooperative Bank of Kenya
Nkurumah road of Mombasa,
P.O. Box 87771
GPO 80100
Mombasa, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

II. II.FOREWORD FROM THE EXECUTIVE MEMBER OF FINANCE.

In accordance with section 163. (1) of the Public Management Act 2012, which states that at the end of each Period, the County Treasury shall, for the county government, consolidate the annual financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board to include:

- i. a statement of all money paid into and paid out of the County Exchequer Account;
- ii. a summary of—
 - a) The appropriation accounts and statements prepared by accounting officers under section 164, and
 - b) the statements prepared by receivers of revenue under section 165;
- iii. a statement of payments ,if any, made out of the County Exchequer Account that are authorized by legislation other than an Appropriation Act;
- iv. a statement of the total amount of debt of the county government that is outstanding at the end of the Period;
- v. a statement of the debt guaranteed by the national government at the end of the Period;
- vi. such other statements as the county assembly may require; and
- vii. a statement on the summary of the accounts from the county assembly.

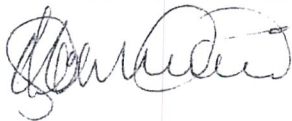
I am therefore glad to oversee the presentation of the of the final statements for the Period ended 30 June 2015 which have been prepared in accordance with the accounting standards prescribed and published by the Accounting Standards Board from time to time.

Notable achievements during the Period were: Installation of street lights, improvement in garbage collection by placing garbage containers in strategic places, Tarmacking of Major County roads, beautification of major streets of the Central Business District(CBD) and enhancement of security through purchase of Security vehicles and equipments for County inspectorate.

The Budget implementation challenges of strategic objectives were the huge wage bill and limited funds to finance it, which hindered pursuing key development projects.

On the way forward, the County is enhancing revenue collection through automation to seal leakages and seeking public private partnerships (PPP) to fund development projects.

It's my belief that the annual financial statements presents fairly the state of affairs of the County Government of Mombasa.



Hazel J. Koitaba
County Executive Committee Member, Finance and Planning

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government County Government of Mombasa, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

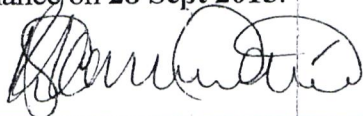
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2015. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2015, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on **28 Sept 2015**.



County Executive Committee member – Finance

IV. **REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF MOMBASA**

We have audited the accompanying (consolidated) financial statements of the *County Government of Mombasa for the year ended June 30, 2015*, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2015; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *County Government of Mombasa's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *County Government of Mombasa's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government of Mombasa's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

.....

Auditor General

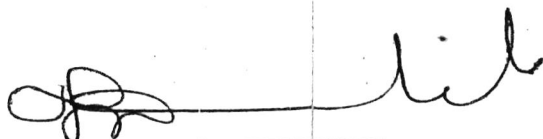
Date

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
RECEIPTS			
Tax Receipts	1		
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3		
Exchequer releases	4	4,748,690	3,050,888
Transfers from Other Government Entities	5		(59,713)
Proceeds from Domestic Borrowings	6		307,713
Proceeds from Foreign Borrowings	7		
Proceeds from Sale of Assets	8		
Reimbursements and Refunds	9		
Returns of Equity Holdings	10		
Other Receipts	11	2,485,055	2,179,094
TOTAL RECEIPTS		7,233,745	5,477,983
PAYMENTS			
Compensation of Employees	12	3,829,417	3,410,835
Use of goods and services	13	1,598,854	1,223,233
Subsidies	14		
Transfers to Other Government Units	15		
Other grants and transfers	16	83,768	3,973
Social Security Benefits	17		
Acquisition of Assets	18	1,452,025	185,801
Finance Costs, including Loan Interest	19	7,037	18,003
Repayment of principal on Domestic and Foreign borrowing	20	47,713	277,702
Other Payments	21		158,135
TOTAL PAYMENTS		7,018,813	5,277,682
SURPLUS/DEFICIT		214,930	200,301

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:



Chief Officer



Head of Treasury

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF MOMBASA FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Mombasa set out on pages 6 to 92, which comprise, statement of financial assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on

County Government of Mombasa – Reports and Financial Statements for the year ended 30 June 2015

the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis of Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variance between Financial Statements balances and IFMIS Balances

The figures in the financial statements for the year ended 30 June 2015 availed for audit contained discrepancies amounting to Kshs.8,404,423,116 compared with the figures in the IFMIS as summarized below:

Details	Financial Statements Amount	IFMIS report Amounts	Variance
Receipts	7,232,213,000	0	7,232,213,000
Total Payments	7,018,907,000	7,777,511,116	758,604,116
Financial Assets	413,606,000	0	413,606,000
Total	14,928,027,000	7,777,511,116	8,404,423,116

It was not clear why the expenditure in IFMIS varied with expenditures as presented in the financial statements and therefore the validity of the figures contained in the statements of receipts and payments could not be ascertained for the year ended 30 June 2015.

1.2 Arithmetical Errors

The statement of appropriations: recurrent and development had arithmetical errors under budget utilization difference column of Kshs.39 million as shown in the table below:

Component	Balance as per financial statement (Kshs. "000)	Recomputed balance (Kshs."000)	Variance (Kshs. "000)
Compensation to employee	380,961	358,565	22,396
Use of goods and services	323,658	86,530	237,128
Acquisition of assets	1,358,809	1,598,786	-239,977
Totals	2,871,032	2,851,485	19,547
Total	4,934,460	4,895,366	39,094

In the circumstances, the accuracy of the statements of appropriations for year ended 30 June 2015 could not be confirmed.

2.0 Bank Balances

2.1 Unsupported Bank Balances

The statement of assets as at 30 June 2015 indicates a bank balance of Kshs.299,127,000. Included in balance are twelve bank account balances totaling Kshs.30,337,054 and whose cash book and bank reconciliation statements were not availed for audit review. The balances were on the basis of bank statement balances as shown below:

No.	Name of Bank, Account No.	Account Name	Balance (Kshs.)
i	Kenya Commercial Bank	Renewal Fund	500
ii	Eco Bank	Cost Sharing	483
iii	Equity Bank	Mock	624,345
iv	Standard Bank	LASDAP	1,064,900
v	Barclays Bank	Uwezo	969,573
vi	Kenya Commercial Bank	LATF	22,812,060
vii	Co-operative Bank	County Assembly	261,620
viii	Co-operative Bank	LATF	21,486
ix	Equity Bank		-3,696
x	Kenya Commercial Bank	Deposit	2,960,402
xi	Kenya Commercial Bank	Salary control	93,206
xii	Kenya Commercial Bank	Alcoholic drinks	1,532,175
	Total		30,337,054

Further, bank balance confirmation certificates for county revenue fund account, development account and recurrent account operated in the Central Bank of Kenya and with a total credit balance of Kshs.26,356,384 as at 30 June 2015 were not availed for audit verifications.

2.2 Development Bank Account

Included in the bank balance of Kshs.299,127,000 as at 30 June 2015 at note.22A to the financial statements is a balance of Kshs.4,252,000 in respect of development expenditure bank account. However, analysis of the closing bank balance against development expenditure revealed a shortfall of Kshs.131,449,000 as analyzed below:

Development Account Opening Balance as at 1/07/2014 (A) (Kshs. '000')	Exchequer receipts in 2014/2015 (B) (Kshs. '000')	Funds available in Development Account in FY 2014/2015 C=(A+B) (Kshs. '000')	Total expenditure on development projects D (Kshs. '000')	Expected Development Bank Balance E=(C - D) (Kshs. '000')	Cash book balance F (Kshs. '000')	Shortfall G = (E-F) (Kshs. '000')
135,701	1,532,186	1,667,887	1,532,186	135,701	4,252	131,449

The shortfall was neither explained nor reconciled. This may imply irregular reallocation of the development funds to recurrent expenditure contrary to the Section 154 (2.b) of Public Finance Management Act, 2012 which states that an accounting officer shall not authorize the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure.

2.3 Defunct Local Authority's Bank Accounts

As reported in 2013/2014, a review of the supporting list of bank account balances of Kshs.299,127,000 for the period ended 30 June 2015 revealed that ten (10) bank accounts of the defunct Municipal Council of Mombasa were still operational. This is contrary to Section 119 (2) of the Public Finance Management Act, 2012 which requires each County Treasury to establish a single account at the Central Bank of Kenya or a bank approved by the County Treasury. Therefore, the County Government is in breach of the law.

Further, the bank reconciliation statements of defunct Mombasa Municipal Council as at 28 February, 2013 indicated that there were unrepresented cheques amounting to Kshs.839,652,000 but there is no evidence that the same were reversed in the cash books.

In the circumstances, the validity, accuracy, completeness and existence of the bank balance amounting to Kshs.299,127,000 as at 30 June 2015 could not be confirmed.

3.0 Outstanding Imprest

The statement of assets as at 30 June 2015 indicates that the County Government of Mombasa had un-surrendered imprest amounting to Kshs.112,438,000. The audit examination revealed that Kshs.41,007,000 was held by ninety four (94) officers with multiple un-surrendered imprest contrary to Section 5.6.5 of the Government Financial Regulations and Procedures which require that an officer issued with imprest to account for the same within 48 hours of conclusion of the assignment.

In the circumstances, the propriety and recoverability of outstanding imprest balance of Kshs.112,438,000 as at 30 June 2015 could not be ascertained.

4.0 Deposits and Retentions

The statement of assets as at 30 June 2015 reflect nil balance in respect of accounts payables – deposits and retentions. However, according to Annex 2 to the financial statements, a total of Kshs.55,735,400 was deducted as retention fees from various

contractors during the financial year. In addition, included in the bank balance of Kshs.297,127,000 under Note.22A financial statements is Mombasa deposit bank account with a balance of Kshs.2,960,000.

In the circumstances, the status of accounts payables – deposits and retentions nil balance as at 30 June 2015 could not be confirmed.

5.0 General Account of Vote (GAV) Balance

The summary statement of provisionings for the year ended 30 June 2015 reflect GAV balance of Kshs.9,259,816,000 and exchequer provisionings account balance of Kshs.785,799,000. However, exchequer provisionings account balance of Kshs.785,799,000 is a balance brought forward from 2013/2014 financial year. It is not clear why exchequer for 2013/2014 financial year is still outstanding while the exchequers for 2014/2015 financial year was received in full.

In the circumstances, the accuracy of General Account on Vote in respect of exchequer provisionings account balance of Kshs.785,799,000 for the year ended 30 June 2015 could not be confirmed.

6.0 Other Receipts

6.1 Rates

According to Note 11 to the financial statements, other receipts balance of Kshs.2,485,055,000 for the year ended 30 June 2015 includes rents of Kshs.946,244,000. Included in rent of Kshs.946,244,000 is property rates of Kshs.846,640,109. According to the County Treasury records, rates amounting to Kshs.45,922,605,354 were outstanding as at 30 June 2015 compared to a balance of Kshs.25,969,040,798 as at 30 June 2014 thus a rise of Kshs.19,953,564,556 being 43% rise. The valuation roll which was used for billing the plot owners had not been updated with new land subdivisions while more than 4,000 plots had been registered in the name of owners who could not be identified.

Further, the outstanding rates of Kshs.45,922,605,354 as at 30 June 2015 include penalties amounting to Kshs.39,450,100,542. Although the management has indicated that a clean-up has been done and the correct amount is supposed to be Kshs.11 million, the balance is not reflected in these financial statements.

6.2 Delay in Passing of the Finance Bill 2014

According to the County Assembly's Bill tracker, the Finance Bill 2014 was passed on 19 November 2014, fifty (50) days after the deadline of 30 September 2014 set by the law. This is contrary to Section 133 of Public Finance Management Act, 2012 which requires that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments. It was not clear how the revenue targets could have been achieved when the Bill enactment was delayed by over 50 days.

6.3 Revenue Not Transferred to County Revenue Fund Account

The statement of receipts and payments reflect a balance of Kshs.2,485,055,000 in respect of other receipts. However, according to the Local Authorities Integrated

Financial and Operations Management System (LAIFOMS) cashier analysis summary report for the year ended 30 June 2015, total revenue collected amounted to Kshs.2,492,018,238 resulting in unexplained nor reconciled variance of Kshs.6,963,238. In addition, the audit revealed that a total of Kshs.1,910,515,128 was transferred to County Revenue Fund account resulting in a balance of Kshs.574,539,872 not transferred to the County Revenue Fund account. This is contrary to Section 109 (2) of the Public Finance Management Act, 2012 which requires each County Treasury to ensure all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund account. The non-compliance with the laws could result in irregular spending of revenue at source.

Further, out of the Kshs.574,539,872 not transferred to the County Revenue Fund Account, only Kshs.494,666,983 was reflected in the banks as detailed below:

No.	Location	Amount (Kshs)
1	Cooperative bank collection account – balance as at 30 June 2015	8,244,086
2	KCB I Collection account– balance as at 30 June 2015	156,619,800
3	KCB II Collection account– balance as at 30 June 2015	8,567,358
4	NBK Collection account– balance as at 30 June 2015	51,719,295
5	Collection Commissions and bank charges	20,765,172
6	Receipted cash bails	14,123,490
7	Refunds receipted	1,484,154
8	Receipted payroll deductions	63,695,794
9	Cash– balance as at 30 June 2015	3,666,000
10	Coast General Hospital revenue	154,383,578
11	Direct bankings	11,398,256
	Total	494,666,983

The balance of Kshs.79,872,889 was not reconciled nor explained by the management.

6.4 Coast General Hospital Revenues Not Remitted to County Treasury

Records availed for audit verifications indicated that during the period under audit, Coast General hospital collected a total of Kshs.154,383,578 on various chargeable services. However, the audit revealed that the revenue was spent at source instead of remitting to the revenue collection bank account. This is contrary to Article 207 of Constitution of Kenya, 2010 which requires all county revenues to be banked intact in revenue bank account. The unbanked revenue could be misappropriated or irregularly spent on unauthorized expenditure.

6.5 Multiple Revenue Collection Bank Accounts

Records availed for audit indicated that the County Government of Mombasa operates four (4) revenue collection bank accounts. Two accounts in KCB, one in National Bank of Kenya and another in the Cooperative bank. A review of the of National Bank of Kenya bank statements revealed that the account had been dormant since November 2014. Although the Cooperative bank account had been operational since 2013/2014 financial year, KCB I and KCB II collection accounts were opened in November 2014 and May 2015 respectively.

It is not clear and the management has not provided justification for operating several revenue collection bank accounts considering the banks have branches in several locations in the county.

6.6 Cess Collections

Included in other revenues balance of Kshs.2,485,055,000 under Note. 11 to the financial statements is receipts from administrative fees and charges of Kshs.1,426,019,000. Administrative fees and charges balance of Kshs.1,426,019,000 include cess revenue collection amounting to Kshs.345,284,281. Information availed for audit indicated that there are three (3) cess collection barriers in Mombasa County. However, audit inspection at the barriers revealed that although the County Government has automated revenue collection at barriers, it was not possible to determine the total number of trucks that passed through the barrier and the expected revenue to have been collected from the trucks.

6.7 Outsourcing of Revenue Collection Contract

The statement of receipts and payments for the year ended 30 June 2015 reflect a balance of Kshs.2,485,055,000 in respect of other receipts. Included in other receipts balance of Kshs.2,485,055,000 at note 11 to the financial statements is rents of Kshs.946,244,000, other property income of Kshs.70,368,000 and receipts from administrative fees and charges of Kshs.1,426,019,000. Records availed for audit indicated that the County Government of Mombasa entered into an agreement with a firm in partnership with a commercial bank to run a pilot project for automation of revenue collection from three main sources i.e. market fees, cess fees and parking fees at a cost of seven percent (7%) of total revenue collected. A total of Kshs.368,810,834 was collected from the revenue sources by 30 June 2015.

However, the following observations were noted:

- i. According to the agreement signed on 30 January 2015, the pilot project was to run for six months and extend for two (2) years renewable if it was not terminated within the six months by the County Government. However, by the time of audit (November 2015), six months had lapsed thus automatically granting the firm the right to continue collecting revenue for the next two (2) years although there was no documentary evidence of how the firm's performance had been assessed in order to continue offering the service. In addition, there was no cost-benefit analysis done to compare revenue collected versus cost before and after the outsourcing.
- ii. It was not clear how the firm was identified and selected to run the 6 months pilot project contrary to the Public Procurement and Disposal Act, 2005 and Regulations thereof on procurement of professional services which requires the procuring entity to invite expression of interest;
- iii. Out of the Kshs.368,810,834 collected, a total of Kshs.26,527,430 was deducted by the bank as commission fees. In addition, the balance of Kshs.342,283,404 collected over six months period, a total of Kshs.165,187,158 had not been banked into the County Revenue Fund account contrary to Section 109 (2) of the Public Finance Management Act, 2012 which requires each County Treasury to

ensure all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund account.

In the circumstances, the propriety, accuracy and completeness of other receipts amounting to Kshs.2,485,055,000 for the year ended 30 June 2015 could not be ascertained.

7.0 Acquisition of Assets

7.1 Vehicles and Equipment

The statement of receipts and payments reflect a balance of Kshs.1,452,025,000 for the year ended 30 June 2015 in respect of acquisition of assets. According to note 18 to the financial statements, the balance of acquisition of assets of Kshs.1,452,025,000 include purchase of vehicles and other transport equipment amounting to Kshs.187,910,000. However, log books for vehicles costing Kshs.195,252,031 were not availed for audit verification. The management indicated that the log books are still with the suppliers. It was not clear why the suppliers were holding the ownership documents. In addition, the audit could not verify expenditure amounting to Kshs.77,849,531 as the respective payment vouchers were not availed for audit verifications.

7.2 Construction of Roads

Included in the balance of acquisition of assets of Kshs.1,452,025,000 for the year ended 30 June 2015 at note 18 to the financial statements is Kshs.660,397,000 for construction of roads. However, the audit verification revealed that contracts for construction of eight (8) roads at a total cost of Kshs.60,830,174 were awarded through request for quotation method contrary to Section 88 of the Public Procurement and Disposal Act,2005 which sets the maximum threshold of Kshs.4,000,000 for request for quotations for works under class A. Although the management, has indicated that the procurement was restricted, there was no evidence that the tender committee approved the alternative procurement method.

In the circumstances, the existence and ownership of vehicles worth Kshs.173,101,562 and propriety of the expenditure on roads amounting to Kshs.60,830,174 for the period ended 30 June 2015 could not be confirmed.

8.0 Other Grants and Transfers

Included in the statement of receipts and payments for the year ended 30 June 2015 is Kshs.83,768,000 in respect other grants and transfers. According to note. 16 to the financial statements, other grants and transfers balance of Kshs.83,768,000 include a balance of Kshs.53,761,000 in respect of scholarships and other educational benefits. However, the audit verification revealed that scholarships amounting to Kshs.42,204,180 was paid through the County Government's recurrent bank account instead of paying from the bursary fund's bank account. Although the management has attributed the payments to urgency to pay school fees, it was not clear why the payment was made before relevant legislation was put in place.

In the circumstances, the accuracy, regularity and validity of other grants and transfers amounting to Kshs.42,204,180 for the year ended 30 June 2015 could not be confirmed.

9.0 Council of Governors

The statement of receipts and payments for the year ended 30 June 2015 revealed that the County Government incurred expenditure amounting to Kshs.24,863,278 in respect of Council of Governors. The expenditure was recorded in the financial statements as follows:

Expenditure Vote	Amount (Kshs)
Use of goods and services	14,146,278
Acquisition of assets	8,000,000
pending bills	2,717,000
Total	24,863,278

The payments were supported with minutes of resolutions by Council of Governors which required each county government to set aside Kshs.20 million to support the secretariat. It was not clear why the County Government funded the Council of Governors whose budget is funded by the National Treasury. In addition, the expenditure was not provided for in County Government approved budget estimates for the year 2014/2015.

Consequently, the propriety, validity and regularity of expenditure on Council of Governors amounting to Kshs.24,863,278 for the year ended 30 June 2015 could not be confirmed.

10.0 Fixed Asset

Annex 4 to the financial statements is a summary of fixed asset register which reflect a balance of Kshs.10,936,215,000 as at 30 June 2015 compared to Kshs.9,824,605,000 as at 30 June 2014 indicating in an increase of Kshs.1,110,610,000. However, according to Note. 18 to the financial statements, a total of Kshs.1,452,025,000 was spent on acquisition of assets resulting in unreconciled nor explained difference of Kshs.341,415,000.

Consequently, the accuracy, existence and completeness of the assets balance of Kshs.10,936,215,000 as at 30 June 2015 could not be ascertained.

11.0 Handing Over of Assets and Liabilities from the Defunct Local Authorities

As reported in the year 2013/2014, Annex 4 to the financial statements indicated that the County Government had cumulative assets amounting to Kshs.10,936,215,000 as at 30 June 2015 (2013/2014 - Kshs.9,824,605,000) since inception of the County Government. However, information available indicates that the Transition Authority verified assets and liabilities of the defunct Municipal Council of Mombasa and issued a report in November 2014. However, no evidence was availed for audit to indicate that the assets and liabilities were handed over to the County Government.

Consequently, the accuracy and completeness of the assets and liabilities of the County Government presented in these financial statements could not be confirmed.

12.0 Pending Bills

12.1 Pending Bills Balance

Note 26.1 to the financial statements reflect pending accounts payable balance of Kshs.1,971,647,000 as at 30 June 2015 compared to Kshs.3,575,737,000 as at 30 June 2014. According to analysis of pending accounts payables at Annex 1 to the financial statements, the balance of Kshs.1,971,647,000 relate to expenditure in 2014/2015 financial year. This implies that all the 2013/2014 financial year pending bills amounting to Kshs.3,575,737,000 were settled or omitted during period under audit. In addition the County Government does not maintain a register of pending bills.

The County Government may have irregularly reallocated funds from approved budget lines to pay pending bills contrary to Public finance management Act, 2012 (154) (1) which require an accounting officer not to authorize the transfer of an amount that is appropriated.

12.2 Unremitted Taxes

Included in pending bills balance of Kshs.1,971,647,000 under Annex 1 to the financial statements are various taxes amounting to Kshs.76,524,000 due to Kenya Revenue Authority. However, according to a letter from KRA dated 01/12/2014, the County Government of Mombasa had tax arrears amounting to Kshs.419,398,595 which include penalties and interest amounting to Kshs.147,630,544. Although the management has been making installment payments, it is not clear and the management has not explained why the taxes were deducted and not remitted to Kenya Revenue Authority on due dates to avoid payment of penalties. Kenya Revenue Authority may take enforcement measures to recover the unpaid taxes which may affect the operations of the County Government.

12.3 Coast General Hospital Bills

According to records maintained by Coast General Hospital, bills amounting to Kshs.164,604,519 were outstanding as at 30 June 2015. A review of the pending bills revealed that the amount has accumulated since 2007/2008 financial year. In addition, the bills were not included in the outstanding bills of Kshs.1,971,647,000 as reflected in Note.26.1 to these financial statements. Suppliers and contractors may stop supplying or rendering goods and services which may affect service delivery at the hospital. In addition, the pending bills may accrue penalties and fines for non-payment.

In the circumstances, the accuracy, completeness and validity of pending bills amounting to Kshs.1,971,647,000 could not be ascertained.

13.0 Garbage Collection

The statement of receipts and payments reflects a balance of Kshs.1,598,854,000 for use of goods and services for the year ended 30 June 2015. Included in this is expenditure amounting to Kshs.289,889,751 paid to a firm outsourced to collect garbage. Audit review of the expenditure revealed that it was charged under different votes as detailed below:

Vote	Amount (Kshs)
Insurance	18,781,560
Specialized materials and services	69,121,556
Other operating expenditure	201,986,635
Total	289,889,751

It was not clear under which vote the expenditure had been budgeted for. In addition, according to the department of water, environment and natural resources' project status report, garbage collection was one of department's development project implemented in the financial year 2014/2015 and classified as intangible asset before reclassifying as use of goods and services. This implies that development votes were reallocated to recurrent expenditure. This was contrary to Section 154 (1) which require an accounting officer not authorize the transfer of an amount that is appropriated for capital expenditure except to defray other capital expenditure.

Therefore, County Government was in breach of the law.

14.0 Youth Fish Farming Project

The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,452,025,000 for the year ended 30 June 2015. Included in this is expenditure of Kshs.392,441,000 in respect of purchase of specialized plant, equipment and machinery. The audit review observed that the expenditure of Kshs.392,441,000 included expenditure amounting to Kshs.93,673,280 under Youth fish farming project implemented during the financial year by the department of agriculture and livestock. The project status report indicated that the department allocated Kshs.100,000,000 for construction of thirty (30) fish ponds in each ward. The total expenditure of Kshs.93,673,280 represented 94% of the total project budget.

However, project inspection revealed that Kshs.50,885,000 was spent on the supply and conversion of containers in to fish ponds and the breakdown of the cost or bills of quantities for the work was not availed for audit verifications.

Consequently, the propriety of Kshs.50,885,000 of the fishing project could not be ascertained for the year ended 30 June 2015.

15.0 Non-closure of Bank Accounts in Commercial Banks and Lack of Bank Reconciliation Statements

Records available indicated that the County Government operates twenty two (22) bank accounts in various Commercial Banks which include the bank accounts for the defunct local authority. As at the time of this audit, twenty two (22) bank accounts with a balance of Kshs.193,702,559 bank accounts had not been closed and neither were the respective bank reconciliations statements availed for audit review as summarized below:-

	Name of Bank	Account Name	Balance as at 30 June 2015 (Kshs. "000")
i	Barclays Bank	Uwezo	969,923
ii	Chase Bank		20,000,000
iii	Co-operative Bank	Revenue Collection Account	8,244,086
iv	Co-operative Bank	Instant	0
v	Co-operative Bank	Solid Waste Management	0
vi	Co-operative Bank	Main account	0
vii	Co-operative Bank	Salary account	0
viii	Co-operative Bank	County Assembly	262
ix	Co-operative Bank	LATF	21,486
x	Co-operative Bank	Imprest	120,757
xi	Eco Bank	Cost Sharing	483,000
xii	Equity Bank	Mock	624,000
xiii	Equity Bank	Business C/A	(3,784)
xiv	Kenya Commercial Bank	Renewal Fund	1,000
xv	Kenya Commercial Bank	LATF	22,812,000
xvi	Kenya Commercial Bank	MSA Collection ACC2	8,567,358
xvii	Kenya Commercial Bank	MSA Collection ACC1	156,619,800
xviii	Kenya Commercial Bank	MSA Deposit	2,960,401
xix	Kenya Commercial Bank	MSA County Salary Control	93,206
xx	Kenya Commercial Bank	MSA Alcoholic Drinks control	1,532,175
xxi	National Bank	Amanah Institutional CA	51,719
xxii	Standard Bank	LASDAP	1,064,900
	Total		193,702,559

Failure to close the accounts is contrary to Paragraph 22 of the National Treasury Circular No. 14 which required Accounting Officers of the County Government entities to open and operate bank accounts only in Central Bank of Kenya except imprest bank account, revenue bank account and County public fund bank accounts.

In the circumstances, the validity, accuracy and completeness of bank balances amount of Kshs.299,127,000 as at 30 June 2015 could not be ascertained. Also the County Government is in breach of the law.

16.0 Budget Controls and Performance

The County Government of Mombasa had a total budget of Kshs.9,870,298,137 voted for the financial year 2014/2015 comprising of Kshs.3,182,659,446 for development and Kshs.6,687,638,691 for recurrent expenditure. This was a decrease of 15% compared to 2013/2014 financial year budget of Kshs.11.7 million.

The budget absorption was as follows:

Item	Budgeted Allocation 2014/2015	Actual 2014/2015	Under Absorption	Under Absorption in %	As % of Total Expenditure
Recurrent	6,687,638,691	5,486,627,000	1,201,011,691	18	78
Development	3,182,659,446	1,582,186,000	1,600,473,446	49	22
Total	9,870,298,137	7,018,907,000	2,851,391,137		

16.1 Development Vote

Records availed for audit review indicated that out of Kshs.3,182,659,446 under development vote, only Kshs.1,582,186,000 or 51% had been spent leaving a balance of Kshs.1,600,473,447 unutilized.

16.1.2 Development Budget Performance Analysis

The County Government of Mombasa has twelve (12) departments and the following is the budget performance analysis per department for the year ended 30 June 2015:

ENTITY	APPROVED ESTIMATES	EXPENDITURE AS AT 30-06-2015	BALANCE AS AT 30-06-2015	UNDER ABSORPTION IN %
County Executive	406,206,531	246,028,664	160,177,867	39
Public Service Board	23,700,000	0	23,700,000	0
Finance and Economic Planning	510,438,900	424,061,393	86,377,507	17
Tourism	51,635,603	18,664,089	32,971,514	64
Education	188,000,000	48,214,108	139,785,892	74
Health	339,545,692	21,486,841	318,058,851	94
Water, Environment	309,689,100	231,302,467	78,386,633	25
Youth and Gender	80,890,502	17,809,437	63,081,065	78
Trade and Energy	414,569,980	161,662,252	252,907,728	61
County Planning, land and	93,761,560	21,615,164	72,146,396	77

Housing				
Transport and infrastructure	597,204,278	458,769,798	138,434,480	23
Agriculture and livestock	135,667,300	44,854,300	90,813,000	67
County Assembly	31,350,000	9,049,900	22,300,100	29
Unallocated	-	-171,332,413	-	
Total	3,182,659,446	1,582,186,000	1,600,473,446	

The above analysis indicates that the County Government of Mombasa did not utilize a total of Kshs.1,600,473,446 voted for development. It was also observed that the whole development budget of Kshs.23,700,000 allocated to the Public Service Board was not utilized.

The management has not explained why key departments like health and education under-utilized large percentage of their budget allocations. This may be also an indication of poor project planning and monitoring which denies delivery of goods and services to the residents of Mombasa County. Alternatively, the management may need to re-look at its budget making process with a view of allocating more funds to priority areas.

16.2 Recurrent Vote

Out of the recurrent budget of Kshs.6,687,639,000 available for the year under review, below is the budget performance analysis:

Item	Budget (Kshs. "000")	Actuals (Kshs. "000")	Under-Expenditure (Kshs. "000")	% of under-utilisation	% of total Expenditure
Compensation of Employees	4,187,982	3,829,417	358,565	9	70
Use of Goods and Services	1,659,535	1,598,853	60,682	4	29
Other Grants and Transfers	382,833	3,607	379,226	99	0.1
Finance costs including loan interest	10,000	7,037	2,963	30	0.1
Repayment of principal on domestic	81,572	47,713	33,859	42	1
Other payments	365,717	0	365,717	100	30
Total	6,687,639	5,486,627	1,201,012	18	

In overall, the County Government under spent on all recurrent votes to a tune of Kshs.1,201,012,000 or 18%.

From the above analysis, it is evident that more than 70% of the County Government's recurrent expenditure went to payment of salaries. The County Government's total expenditure on salaries of Kshs.3,829,510,000 is more than the total revenue collection

of Kshs.2,485,055,000 which implies that most of the County Government's funds go into payment of salaries at the expense of development projects.

In addition, the County Government allocated Kshs.365,717,000 for other payments which was not utilized by the end of the financial year. The funds could have been allocated to other deserving areas that would improve goods and services delivery to the public. This may be an indication of improper planning alternatively the management may need to re-think on its budget making process with a view to focusing on more priority areas.

16.3 County Executive

According to the 2014-2015 approved budget, the County Executive department was allocated a total budget of Kshs.1,211,316,741 comprising of Kshs.406,206,531 for development expenditure and Kshs.805,110,210 for recurrent expenditure. Under the development vote, the department utilized Kshs.79,206,531 (19% of the budget) with nil expenditure on purchase of minibuses and buses, purchase of exchanges and purchase of office equipment as shown below:

Budget Vote	Budget Amount (Kshs)	Actual Expenditure (Kshs)	Under-Absorption	%
Purchase of minibuses and buses	25,000,000	0	50,000,000	0
Purchase of Exchanges	10,000,000	0	10,000,000	0
Purchase of office equipment	60,000,000	0	60,000,000	0
Total	120,000,000		120,000,000	

The management has not explained why more than 81% of the development budget has not been utilized again an indication of poor budgeting formulation and execution.

16.4 Office of the Governor

According to the organizational structure of the County Government of Mombasa, the Office of the Governor falls under the department of County Executive. Out of the department's total recurrent budget of Kshs.805,110,210, the Office of the Governor was allocated Kshs.232,465,622 (about 29% of the department's total budget).

Below is the expenditure analysis of the office of the governor:

Budget Vote	Budget Amount	Actual Expenditure	Under-utilization	Over-Absorption	%
Basic Salaries	69,500,740	40,542,098	28,958,642		42
Allowances	45,702,654	28,525,112	17,177,542		38
Utilities	228,572	382,240		153,668	67
Telephone & postage	1,000,000	395,669	604,331		60
Travel and subsistence	40,150,000	23,642,143	16,507,857		41
Printing	4,000,000	3,854,900	145,100		4

Advertisement	22,000,000	18,066,235	3,933,765		18
Rent	3,667,706	2,667,706	1,000,000		27
Hire of transport	174,580	174,580	0		0
Catering services	10,000,000	8,505,454	1,494,546		15
Boards, Conferences	8,755,000	6,755,000	2,000,000		23
State hospitality	13,795,376	13,795,376	0		0
National Celebrations	2,000,000	1,133,750	866,250		43
Medals, Awards and Honors	1,252,445	1,252,445	0		0
Purchase of Coffins	225,000	225,000			0
Medical drugs	50,000	50,000			0
Purchase/Production of Photographic and Audio-Visual Materials	125,000	125,000			0
Purchase of Uniforms and Clothing - Staff	88,000	88,000			0
General Office Supplies (papers, pencils, forms, small office equipment etc)	2,345,940	1,745,940	600,000		26
Supplies and Accessories for Computers and Printers	945,608	945,608	0		0
Contracted Guards and Cleaning Services	2,570,000	570,000	2,000,000		78
Maintenance Expenses - Motor Vehicles	3,000,000	1,973,875	1,026,125		34
Maintenance of Civil Works Equipment	889,000	889,000	0		0
Total	232,465,621	156,305,131	77,180,408	153,668	

The following was noted:

- i. The total budget under-utilization was Kshs.77,180,408 representing 10% of the department's recurrent budget. The under-utilization of the funds may have impacted negatively on the delivery of goods and services to the public of Mombasa County.
- ii. The Office of the Governor spent Kshs.40,542,098 on salaries representing 42% of the recurrent allocation and Kshs.23,642,143 on travel and subsistence representing 15% of the recurrent budget. The County Government could be spending more on recurrent expenditure at the expense of development.

- iii. The office also overspent on utilities by Kshs.153,668,000 or 67% and no approval from the members of County Assembly over the excess expenditure was availed for audit review.

16.5 Development Project for 2014/2015

Records availed for audit indicated that a total of Kshs.3,182,659,446 was allocated to twelve (12) departments during the year to implement development projects in the year 2014-2015 budget period which were supposed to be implemented within the financial year. However, the projects were not fully implemented with only 60 projects out of the 111 projects which represent 54% of the total planned projects having been completed as at 30 June 2015. The projects were behind schedule as detailed below:

Department	No of Budgeted Projects	Total Project Budget	Actual Expenditure	No of Projects completed	% Level of Implem entation
County Executive	*	*	*	*	
Public Service Board	*	*	*	*	
Finance and Economic Planning	8	245,035,135	160,766,695	7	88
Tourism	3	13,500,000	13,500,000	3	100
Education	11	275,697,244	47,841,671	2	18
Health	17	390,950,000	37,000,000	6	35
Water, Environment	16	139,300,000	*	8	50
Youth and Gender	3	7,000,000	6,100,000	3	100
Trade and Energy	9	314,857,319	39,097,046	5	56
County Planning, land and Housing	8	21,206,844	21,206,844	8	100
Transport and infrastructure	29	491,357,897	273,236,132	13	45
Agriculture and livestock	7	207,000,000	93,798,280	5	71
Total	111	2,105,904,439	671,339,824	60	

***No information provided**

Delayed implementation of projects deny the public crucial services. Further, due to inflationary factors the project costs may escalate in the near future forcing the County Government to spend more on the same projects.

Additional Observations

- i. Although the Executive and Public Service Board were allocated Kshs.406,206,531 and Kshs.23,700,000 respectively for development, there was no information on the intended projects to be implemented and how the funds were spent. Thus funds may have been left idle at the expense of other deserving areas.
- ii. According to the County Government's approved budget estimates for 2014/2015 financial year, allocation for development was Kshs.3,182,659,446 while the total budget of projects in the financial year was Kshs.2,105,904,439 leading to a variance of Kshs.1,076,755,007. It was not clear to which projects the County Government expected to allocate the balance of Kshs.1,076,755,007.

17.0 Audit of Development Projects

17.1 Project Inspection

From a sample of various projects verified, the audit revealed following observations:

17.2 Roads

According to the project implementation status report, it was observed that:

- i. A total of Kshs.491,357,897 was allocated for various works on twenty nine (29) roads across the county.
- ii. Out the twenty nine (29) roads earmarked for construction, thirteen (13) road projects worth Kshs.196,922,568 had been completed as at 30 June 2015.
- iii. Sixteen (16) road projects with total expenditure of Kshs.160,991,062 had not been completed as at 30 June 2015.
- iv. The Bomu access road with a consolidated cost to date of Kshs.4,582,000 had stalled due to a kiosk constructed in the middle of the road corridor. The management has indicated that they asked the local Member of County Assembly to assist in settling the matter but it was not clear if the road was constructed through a private land;
- v. Access road linking Mikindani and Bangladeshi estates with a contract cost of Kshs.49,487,900 and where a total of Kshs.6,999,049 had been paid had stalled due to a court case by a local civil society organization which is demanding compensation for the affected persons. Although the County Government indicates that the project was proposed by locals, it casts doubts on the participation of locals and other stakeholders before a project is initiated in the communities.
- vi. Audit inspection revealed that all the sampled access road projects had no signposts indicating the projects were funded by the County Government. Although the management has indicated that signposts are erected on road projects funded by the County Government, none was seen on the inspected

road projects. It is not possible to confirm whether the projects had been implemented by County Government, CDF or National government agency.

17.3 Supply, installation, Testing and Commissioning and ICT Security Solution

The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,452,025,000 for the year ended 30 June 2015. Included in this is expenditure of Kshs.96,988,253 in respect of purchase of ICT equipment. The audit review observed that the expenditure of Kshs.96,988,253 on purchase of purchase of ICT equipment included expenditure amounting to Kshs.69,559,999 on ICT project under the department of finance and economic planning.

According to the project status report, the department allocated Kshs.93,559,999 during the financial year 2014/2015 for supply, installation, testing and commissioning of ICT communication and security solution that was expected to be implemented in various operational locations of the County Government including head office Governor's office, Shimanzi, Uhuru na Kazi, Coast General hospital, fire station, inspectorate, public health, Mwembe clinic, Bima towers, Ganjoni health centre, Betting control, Kongowea market and Likoni sub-county offices. Therefore, total payments of Kshs.69,559,999 represented 74% of the project budget.

The following were observations noted during the inspection visit:

- i. Out of the fourteen (14) locations where the system was to be implemented, the system was not operational in five (5) locations including public health office, Mwembe Clinic, Ganjoni Health centre, Kongowea market and Likoni.
- ii. As at the time of inspection, more than 600 IP phone handsets of various series with a total cost of Kshs.7,317,600 were lying in the server room more than eleven (11) months after delivery in March 2015. Although the management has indicated that additional 400 IP phones were installed after the inspection and the remainder shall be installed in 2016/2017 financial year, it was not clear why the County Government ordered for equipment they were not ready to used. Public funds could go to waste if the project stalls and equipment may become obsolete due to change in technology.

17.4 Street Lighting

The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,452,025,000 for the year ended 30 June 2015. Included in this is expenditure of Kshs.392,441,000 in respect of purchase of specialized plant, equipment and machinery. The audit review observed that the expenditure of Kshs.392,441,000 on purchase of specialized plant, equipment and machinery included expenditure amounting to Kshs.166,251,895 on street lighting project under the department of trade and investment, energy and industry. In addition, information available indicated that the County Government has signed an agreement with Kenya Power and Lighting Company for installation of L.E.D lights. However, the audit inspection revealed that the lights were not branded and it was difficult to confirm which lights were installed by County Government, KPLC or lights funded by CDFs.

17.5 Projects not Started

The project status report availed for audit verification revealed that the following projects had not commenced as at 30 June 2015:

No.	Project	Budgeted Cost (Kshs)
1	Refurbishment of department of Agriculture office	10,00,000
2	Construction of water pans	20,000,000
3	Construction of slaughter house	44,000,000
4	Construction of sale yards	15,000,000
5	Maternity at Shikadabu hospital	11,700,000
6	Maternity theater at Likoni hospital	28,000,000
7	Purchase of generator for PRDH	5,000,000
	Total	123,700,010

Some of the reasons given for non-implementation of the projects include lack of land for the construction of water pans, slaughter house and sale yard. It is not clear how the project were planned and budgeted before land issues were sorted out. Other reasons given for delayed project implementation include the procurement process and donor partnership for projects under the department of health. Delayed implementation of projects may lead to cost escalations and affect service delivery to the public of Mombasa County.

In addition, the following projects which were planned to be implemented in 2014/2015 financial year were behind schedule and were commenced / delivered in the 2015/2016 financial year as detailed below:

No.	Project	Estimated Cost (Kshs)	Commencement / Delivery Date
1	Marimani hospital	53,609,245	30/10/2015
2	Vikwatani hospital	53,391,421	30/10/2015
3	Mtongwe hospital	56,391,421	2/11/2015
4	Shikadabu hospital	55,827,305	2/11/2015
5	Purchase of steam boiler for CGH	10,950,000	15/08/2015
6	Purchase of equipment for Port Reitz hospital	25,000,000	15/08/2015
7	Purchase of generator for PRDH	5,000,000	15/08/2015
8	Purchase of four wheel drive ambulances	37,000,000	
	Total	297,169,392	

The County Government may not be able to achieve its annual development goals where project implementation schedules are not adhered to. The benefits may not be realized by the intended beneficiaries within the expected time frame.

17.6 Stalled Projects

According to the project status report availed for audit verification two projects with total cost of Kshs.34,837,486 had stalled as shown below:

Project	Expenditure as at 30 June 2015 (Kshs)
Access road linking Bangladeshi and Mikindani	6,928,306
Chaani Elimu School	27,909,180
Total	34,837,486

This could imply poor project planning and monitoring. The citizens of Mombasa County may not realize the intended benefits from the projects due to incomplete status.

18.0 Revenue

18.1 Revenue Target

The statement of receipts and payments for the year ended 30 June 2015 indicated that the County Government collected Kshs.2,485,055,000 from local sources compared to Kshs.2,179,094,000 collected in 2013/2014 financial year representing 14% rise in revenue collection. However, according to the 2014/2015 approved budget estimates, the County Government expected to collect Kshs.5,121,608,000 from local sources which implies the County Government had a deficit 51.5% of the targeted revenue.

This is an indication of cases of possible revenue leakages, inefficient revenue collection systems or unrealistic targets. The County Government may not fully finance its budget activities which may adversely affect service delivery to residents of Mombasa County.

18.2 Uncollected Revenue on Shipping Vessels

According to the County Government of Mombasa's Finance bill 2014/2015, the County Government expected to charge shipping vessels for various services including export permit, import clearance and ship inspection. However, there was no evidence that the County Government collected any revenue from this source. Although the management has attributed the non-collection to lack of legislation, it was not clear how the County Government expected to collect revenue which is collected by various National government agencies and parastatals. The action could lead to conflict with Chapter 209 (5) of Constitution of Kenya which require the taxation and other revenue-raising powers of a county not be exercised in a way that prejudices national economic policies, economic activities across county boundaries or the national mobility of goods, services, capital or labour.

This may imply that the County Government's budget was based on unrealistic revenue targets which may affect implementation of the budget activities.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

NAIROBI

15 September 2016


COUNTY GOVERNMENT OF MOMBASA
 Reports and Financial Statements
 For the year ended June 30, 2015(Kshs.000)

II. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	299,127	110,790
Cash Balances	22B	3,666	3,974
Total Cash and cash equivalent		<u>302,793</u>	<u>114,764</u>
Accounts receivables – Outstanding Imprests	23	112,438	85,536
TOTAL FINANCIAL ASSETS		<u>415,231</u>	<u>200,301</u>
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24		0
NET FINANCIAL ASSETS		415,231	200,301
REPRESENTED BY			
Fund balance b/fwd	25	200,301	0
Surplus/Deficit for the year		214,930	200,301
Prior Adjustment			
NET FINANCIAL POSITION		<u>415,231</u>	<u>200,301</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:


 Chief Officer


 Head of Treasury

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

III. STATEMENT OF CASHFLOW

		2014 - 2015 Kshs	2013 - 2014 Kshs
Receipts for operating income			
Tax Revenues	1		
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3		
Exchequer Releases	4	4,748,690	3,050,888
Transfers from Other Government Entities	5		(59,713)
Reimbursements and Refunds	9		
Returns of Equity Holdings	10		
Other Revenues	11	2,485,055	2,179,094
Payments for operating expenses			
Compensation of Employees	12	(3,829,417)	(3,410,835)
Use of goods and services	13	(1,598,853)	(1,223,233)
Subsidies	14		
Transfers to Other Government Units	15		
Other grants and transfers	16	(83,768)	(3,973)
Social Security Benefits	17		
Finance Costs, including Loan Interest	19	(7,037)	(18,003)
Other Expenses	21		(158,135)
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		1,714,670	356,090
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8		
Acquisition of Assets	18	(1,452,025)	(185,801)
Net cash flows from Investing Activities		(1,452,025)	(185,801)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6		307,713
Proceeds from Foreign Borrowings	7		
Repayment of principal on Domestic and Foreign borrowing	20	(47,713)	277,702
Net cash flow from financing activities		(47,713)	30,010
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	25	200,301	0
Cash and cash equivalent at END of the year		415,231	200,301

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:

 Chief Officer

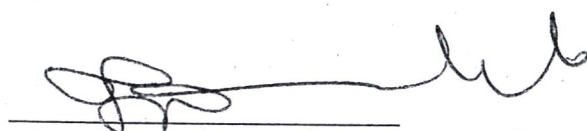
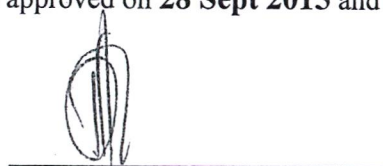
 Head of Treasury

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,748,690	0	4,748,690	4,748,690	0	100%
Other Receipts	7,570,788	360,894	5,121,608	2,270,123	2,629,008	44%
Total	12,319,478	360,894	9,870,298	7,018,813	2,629,008	71%
PAYMENTS						
Compensation of Employees	4,809,780	621,798	4,187,982	3,829,417	380,961	91%
Use of goods and services	2,009,150	323,767	1,685,383	1,598,853	323,658	95%
Other grants and transfers	833,877	607,044	488,833	83,768	405,065	17%
Social Security Benefits						
Acquisition of Assets	4,200,954	1,150,143	3,050,811	1,452,025	1,358,809	48%
Finance Costs, including Loan Interest	10,000	0	10,000	7,037	2,963	70%
Repayment of principal on Domestic	190,000	108,428	81,572	47,713	33,859	58%
Other Payments	265,717	100,000	365,717	0	365,717	0%
TOTALS	12,319,478	2,911,180	9,870,298	7,018,813	2,871,032	71%

- a) **OTHER RECEIPTS**-The County was unable to implement its Finance Bill as stakeholders required wide consultation and in view of wide spread insecurity during the period, most income generating activities were dormant.
- b) **GRANTS AND OTHER TRANSFERS**-There was a delay in enactment of relevant laws which resulted to under-utilization of the Funds.
- c) **OTHER PAYMENTS**-Available Fund were insufficient to incur the expenses.

The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Chief Officer


Head of Treasury Accounts

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,324,083		3,324,083	3,324,083	0	100%
Other Receipts	4,768,593	1,405,037	3,363,556	2,162,544	1,726,570	64%
	8,092,676	1,405,037	6,687,639	5,486,627	1,726,570	82%
PAYMENTS						
Compensation of Employees	4,809,780	621,798	4,187,982	3,829,417	380,961	91%
Use of goods and services	1,983,302	323,767	1,659,535	1,598,853	323,658	96%
Other grants and transfers	833,877	501,044	382,833	3,607	379,226	1%
Social Security Benefits						
Acquisition of Assets						
Finance Costs, including Loan Interest	10,000	0	10,000	7,037	2,963	70%
Repayment of principal on Domestic	190,000	108,428	81,572	47,713	33,859	58%
Other Payments	265,717	100,000	365,717	0	365,717	0%
TOTALS	8,092,676	1,655,037	6,687,639	5,486,627	1,486,384	82%

- a) **OTHER RECEIPTS**-The County was unable to implement its Finance Bill as stakeholders required wide consultation and in view of wide spread insecurity during the period, most income generating activities were dormant.
- b) **GRANTS AND OTHER TRANSFERS**-There was a delay in enactment of relevant laws which resulted to under-utilization of the Funds.
- c) **OTHER PAYMENTS**-Available Fund were insufficient to incur the expenses.

The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:




Chief Officer

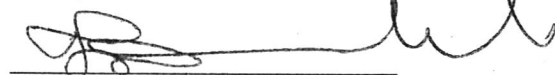
Head of Treasury Accounts

I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

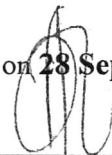
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,424,607		1,424,607	1,424,607	0	100%
Other Receipts	2,802,195	-1,044,143	1,758,052	107,579	902,438	6%
	4,226,802	-1,044,143	3,182,659	1,532,186	902,438	48%
PAYMENTS						
Use of goods and services	25,848	0	25,848			0%
Transfers to Other Government Units						
Other grants and transfers	0	106,000	106,000	80,161	25,839	76%
Acquisition of Assets	4,200,954	1,150,143	3,050,811	1,452,025	1,358,809	48%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic						
Other Payments						
TOTALS	4,226,802	1,256,143	3,182,659	1,532,186	1,384,648	48%

- a) **OTHER RECEIPTS**-The County was unable to implement its Finance Bill as stakeholders required wide consultation and in view of wide spread insecurity during the period, most income generating activities were dormant.

The County Government of Mombasa financial statements were approved on **28 Sept 2015** and signed by:



Chief Officer



Head of Treasury Accounts

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

VII. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote**

	2014 - 2015 Kshs	2013-2014
GAV Provisioning account balance	9,259,816	6,408,333
<i>Total</i>	<u>9,259,816</u>	<u>6,408,333</u>

- Details of Exchequer Account**

	2014 - 2015 Kshs	2013-2014
Exchequer Provisioning account balance	785,799	1,165,252
<i>Total</i>	<u>785,799</u>	<u>1,165,252</u>

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Mombasa* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *County Government of Mombasa* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Mombasa*. In addition, the *County Government of Mombasa* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Mombasa*.

3. In-kind contributions

In-kind contributions are donations that are made to the *County Government of Mombasa* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County Government of Mombasa* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Government of Mombasa fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Government of Mombasa* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government of Mombasa's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *County Government of Mombasa's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

2 SOCIAL SECURITY CONTRIBUTIONS

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

4 EXCHQUER RELEASES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,016,002	716,744
Total Exchequer Releases for quarter 2	763,151	421,614
Total Exchequer Releases for quarter 3	1,287,172	437,251
Total Exchequer Releases for quarter 4	1,682,365	1,475,279
Total	4,748,690	3,050,888

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transition Authority		257,349
Ministry of Local Government-LATF		497,284
Municipal Council of Mombasa		(814,345)
TOTAL		(59,713)

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Borrowing within General Government		
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)		307,713
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors		
Domestic Currency and Domestic Deposits		
Total		307,713

7 PROCEEDS FROM FOREIGN BORROWINGS

8 PROCEEDS FROM SALE OF ASSETS

COUNTY GOVERNMENT OF MOMBASA**Reports and Financial Statements****For the year ended June 30, 2015(Kshs.000)***NOTES TO THE FINANCIAL STATEMENTS (Continued)***9 REIMBURSEMENTS AND REFUNDS****10 RETURNS OF EQUITY HOLDINGS****11 OTHER REVENUES**

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest Received		3
Rents	946,244	616,089
Other Property Income	70,368	67,633
Receipts from Administrative Fees and Charges	1,426,019	1,453,178
Fines Penalties and Forfeitures	23,941	26,297
Other miscellaneous revenues	18,381	14,918
Other education-related	102	976
	2,485,055	2,179,094

12 COMPENSATION OF EMPLOYEES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Basic salaries of permanent employees	3,524,630	3,068,110
Basic wages of temporary employees	8,944	6,454
Personal allowances paid as part of salary	274,200	27,373
Personal allowances paid as reimbursements	0	
Personal allowances provided in kind	0	
Pension and other social security contributions	17,543	287,424
Compulsory national social security schemes	893	5,303
Compulsory national health insurance schemes	3,207	16,170
Social benefit schemes outside government	0	

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Other personnel payments	0	
Total	3,829,417	3,410,835

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	53,627	107,716
Communication, supplies and services	5,672	11,410
Domestic travel and subsistence	24,126	49,649
Foreign travel and subsistence	7,358	13,499
Printing, advertising and information supplies & services	27,555	62,618
Rentals of produced assets	11,229	8,329
Training expenses	10,009	93,844
Hospitality supplies and services	117,092	82,320
Insurance costs	74,066	28,295
Specialised materials and services	230,149	22,938
Office and general supplies and services	113,583	149,359
Other operating expenses	872,604	386,673
Routine maintenance – vehicles and other transport equipment	16,486	17,510
Routine maintenance – other assets	16,839	112,737
Fuel,oil and lubricants	18,459	76,337
Total	1,598,853	1,223,233

14 SUBSIDIES

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

16 OTHER GRANTS AND OTHER PAYMENTS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Scholarships and other educational benefits	53,761	0
Emergency relief and refugee assistance	7	2,000
Subsidies to small businesses, cooperatives, and self employed	30,000	1,973
Total	83,768	3,973

17 SOCIAL SECURITY BENEFITS

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

Non Financial Assets

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	0	
Construction of Buildings	0	
Refurbishment of Buildings	85,029	511
Construction of Roads	495,950	16,328
Construction and Civil Works	2,950	11,450
Overhaul and Refurbishment of Construction and Civil Works	74,473	
Purchase of Vehicles and Other Transport Equipment	187,910	65,418
Overhaul of Vehicles and Other Transport Equipment	0	
Purchase of Household Furniture and Institutional Equipment	74,536	
Purchase of Office Furniture and General Equipment	0	54,898
Purchase of ICT Equipment	96,988	35,429
Purchase of Specialised Plant, Equipment and Machinery	392,441	1,767
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	
Research, Studies, Project Preparation, Design & Supervision	24,155	
Rehabilitation of Civil Works	0	
Acquisition of Strategic Stocks and commodities	12,247	
Acquisition of Land	0	
Acquisition of Intangible Assets	5,344	
<u>Financial Assets</u>	0	
Domestic Public Non-Financial Enterprises	0	
Domestic Public Financial Institutions	0	
Foreign financial Institutions operating Abroad	0	
Other Foreign Enterprises	0	
Foreign Payables - From Previous Years	0	
	0	
Total	1,452,025	185,801

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Interest on Domestic Borrowings (Non-Govt)	7,037	18,003
Total	7,037	18,003

COUNTY GOVERNMENT OF MOMBASA

Reports and Financial Statements

For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2014 - 2015 Kshs	2013 - 2014 Kshs
Repayments on Borrowings from Domestic		17,702
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors	47,713	260,000
Repayment of Principal from Foreign Lending & On – Lending		
Total	47,713	277,702

21 OTHER EXPENSES

	2014-2015 Kshs	2013-2014 Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other expenses-interest	0	0
Other expenses-Transfer to level 5 hospital		0
Other expenses	0	158,135
	0	158,135

22A: Bank Accounts

Name of Bank	Account currency	Account Name	Exchange rate	2014-2015	2013-2014
Barclays Bank	Kes	Uwezo	N/A	970	1,039
Central Bank	Kes	Development Expenditure	N/A	4,252	135,701
Central Bank	Kes	Reccurent Expenditure	N/A	154	(17,798)
Central Bank	Kes	Revenue Fund	N/A	18,630	48,503
Chase Bank	Kes		N/A	20,000	20,000
Consolidated Bank	Kes	KRB	N/A	0	227
Consolidated Bank	Kes	Housing	N/A	0	(1)
Co-operative Bank	Kes	Revenue Collection Account	N/A	8,244	9,964
Co-operative Bank	Kes	Instant	N/A	0	1
Co-operative Bank	Kes	Solid Waste Management	N/A	0	72

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Co-operative Bank	Kes	Main ac	N/A	0	(23)
Co-operative Bank	Kes	Salary ac	N/A	0	232
Co-operative Bank	Kes	County Assembly	N/A	262	262
Co-operative Bank	Kes	LATF	N/A	21	21
Co-operative Bank	Kes	Imprest	N/A	121	(121,720)
Eco Bank	Kes	Cost Sharing	N/A	483	483
Equity Bank	Kes	Mock	N/A	624	624
Equity Bank	Kes	Business C/A	N/A	(4)	(3)
Imperial Bank	Kes	Disaster management	N/A	0	330
Kenya Commercial Bank	Kes	Renewal Fund	N/A	1	1
Kenya Commercial Bank	Kes	LATF	N/A	22,812	22,812
Kenya Commercial Bank	Kes	MSA Collection ACC2	N/A	8,567	0
Kenya Commercial Bank	Kes	MSA Collection ACC1	N/A	156,620	0
Kenya Commercial Bank	Kes	MSA Deposit	N/A	2,960	0
Kenya Commercial Bank	Kes	MSA County Saalary Control	N/A	93	0
Kenya Commercial Bank	Kes	MSA Alcoholic Drnks control	N/A	1,533	0
National Bank	Kes	Xmas Tree	N/A	0	16
National Bank	Kes	Amanah Institutional CA	N/A	51,719	9,078
Standard Bank	Kes	LASDAP	N/A	1,065	969
Total				299,127	110,790

22B: CASH IN HAND

	2014 - 2015	2013- 2014
	Kshs	Kshs
Cash in Hand – Held in domestic currency	3,666	3,974
Cash in Hand – Held in foreign currency		
Total	3,666	3,974

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Banking hall County assembly building	3,666	3,974
Total	3,666	3,974

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2014 - 2015	2013 - 2014
	Kshs	Kshs
Government Imprests(Annex 4)	112,438	85,536
Total	112,438	85,536

24. ACCOUNTS PAYABLE

Retention	55,735
<i>Amount deducted but never remitted to a deposit account-annex 2</i>	

25. FUND BALANCE BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bank accounts	299,127	110,790
Cash in hand	3,666	3,974
Accounts Receivables	112,438	85,536
Accounts Payables	0	0
Total	415,231	200,301

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings	0	
Construction of civil works	301,412	
Supply of goods	395,168	
Supply of services	1,275,067	
	<u>1,971,647</u>	

26.2: PENDING STAFF PAYABLES

26.3: OTHER PENDING PAYABLES

27. CORRECTION OF ERROR OF BANK BALANCE CLASSIFIED AS CASH BALANCE

BANK AND CASH BALANCE ITEM	ORIGINAL AMOUNT	TRANSFER	NEW BALANCE
BANK BALANCE	90,790,000	20,000,000	110,790,000
CASH BALANCE	23,974,000	(20,000,000)	3,974,000
	<u>114,764,000</u>	-	<u>114,764,000</u>

28. ERROR IN THE NOTE 11 OF FINANCIAL YEAR 2013/2014

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

AMMOUNTS SHOWN IN COLUMN B WERE REVENUE FOR THE MONTHS OF MARCH 2013 TO JUNE 2013 OMITTED FROM THE SCHEDULE.

Other Receipts

	ORIGINAL AMOUNT A	ADDITION S B	NEW BALANCE C
Interest Received	3	0	3.00
Rents	526,790	89,299	616,089.00
Other Property Income	46,253	21,380	67,633.00
Receipts from Administrative Fees and Charges - Collected as AIA	1,100,657	352,521	1,453,178.00
Fines Penalties and Forfeitures	26,297	0	26,297.00
Various fees	14,918	0	14,918.00
Other education-related	953	23	976.00
Total	1,715,871	463,223	2,179,094

THE SCHEDULE FOUND IN AUDITED FINANCIAL STATEMENT BY ERROR INCLUDES ONLY 12 MONTHS WHILE THE REVENUE OUGHT TO BE FOR 16 MONTHS

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Construction Of Civil Works						
Value Consult Limited	60	15-Dec-14	0	60	0	
Commissioner Of Vat	416	16-Dec-14	0	416	0	
Commissioner Of Vat	469	19-Dec-14	0	469	0	
Commissioner Of Vat	408	27-Feb-15	0	408	0	
Commissioner Of Vat	2,328	14-Apr-15	0	2,328	0	
Commissioner Of Vat	354	4-May-15	0	354	0	
Commissioner Of Vat	564	5-May-15	0	564	0	
Jafcom Kenya Limited	10,336	5-May-15	0	10,336	0	
Dikans Investments	3,373	13-May-15	0	3,373	0	
Commissioner Of Vat	325	15-May-15	0	325	0	
Commissioner Of Vat	521	28-May-15	0	521	0	
Commissioner Of Vat	395	2-Jun-15	0	395	0	
Commissioner Of Vat	1,095	3-Jun-15	0	1,095	0	
Commissioner Of Vat	511	12-Jun-15	0	511	0	
Commissioner Of Vat	621	12-Jun-15	0	621	0	
Bakkah Construction Road	7,215	15-Jun-15	0	7,215	0	
Webesi Construction	1,920	17-Jun-15	0	1,920	0	
Liya Motors Engineering	4,170	18-Jun-15	0	4,170	0	
Benam Construction Company Limited	59	19-Jun-15	0	59	0	
Commissioner Of Vat	394	22-Jun-15	0	394	0	
Njuca Consolidated Co	19,432	22-Jun-15	0	19,432	0	
Liya Motors Engineering	796	23-Jun-15	0	796	0	
Commissioner Of Vat	549	24-Jun-15	0	549	0	
Commissioner Of Vat	569	24-Jun-15	0	569	0	
Eurotik Company Ltd	10,131	25-Jun-15	0	10,131	0	
Mwamko Supplies & Construction	4,850	26-Jun-15	0	4,850	0	
Commissioner Of Vat	467	27-Jun-15	0	467	0	
Commissioner Of Vat	578	27-Jun-15	0	578	0	

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	768	27-Jun-15	0	768	0
Davkenn Investment Ltd	6,003	27-Jun-15	0	6,003	0
Davkenn Investment Ltd	12,919	27-Jun-15	0	12,919	0
Davkenn Investment Ltd	17,351	27-Jun-15	0	17,351	0
Davkenn Investment Ltd	20,671	27-Jun-15	0	20,671	0
Deeligent Company Ltd	12,860	27-Jun-15	0	12,860	0
Dry Dock Supplies	9,997	27-Jun-15	0	9,997	0
Eurotik Company Ltd	2,212	27-Jun-15	0	2,212	0
Eurotik Company Ltd	10,588	27-Jun-15	0	10,588	0
Jafcom Kenya Limited	8,568	27-Jun-15	0	8,568	0
Twafiq Mohamed Salim & Co Ltd	7,125	27-Jun-15	0	7,125	0
Abnoda Construction	3,223	29-Jun-15	0	3,223	0
Commissioner Of Vat	618	29-Jun-15	0	618	0
Commissioner Of Vat	1,249	29-Jun-15	0	1,249	0
Commissioner Of Vat	2,353	29-Jun-15	0	2,353	0
Crown Motors	15,000	29-Jun-15	0	15,000	0
Liya Motors Engineering	948	29-Jun-15	0	948	0
Lombardo Enterprises	8,112	29-Jun-15	0	8,112	0
Bajaff Concrete Products	2,057	30-Jun-15	0	2,057	0
Bajaff Concrete Products Limited	14,810	30-Jun-15	0	14,810	0
Commissioner Of Vat	299	30-Jun-15	0	299	0
Commissioner Of Vat	331	30-Jun-15	0	331	0
Commissioner Of Vat	331	30-Jun-15	0	331	0
Commissioner Of Vat	341	30-Jun-15	0	341	0
Commissioner Of Vat	358	30-Jun-15	0	358	0
Commissioner Of Vat	396	30-Jun-15	0	396	0
Commissioner Of Vat	410	30-Jun-15	0	410	0
Commissioner Of Vat	486	30-Jun-15	0	486	0
Commissioner Of Vat	519	30-Jun-15	0	519	0
Commissioner Of Vat	553	30-Jun-15	0	553	0
Commissioner Of Vat	685	30-Jun-15	0	685	0
Commissioner Of Vat	716	30-Jun-15	0	716	0
Commissioner Of Vat	791	30-Jun-15	0	791	0
Commissioner Of Vat	977	30-Jun-15	0	977	0
Coxwell Express Co. Ltd	15,454	30-Jun-15	0	15,454	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Kitobo Construction	167	30-Jun-15	0	167	0
Likoni Constituency Development Cbo	1,237	30-Jun-15	0	1,237	0
Liya Motors Engineering Contractors	155	30-Jun-15	0	155	0
Liya Motors Engineering Contractors	243	30-Jun-15	0	243	0
Swippez Enterprises	8,918	30-Jun-15	0	8,918	0
Tanweer General Supply	1,839	30-Jun-15	0	1,839	0
Techbiz Limited	14,505	30-Jun-15	0	14,505	0
Temez Enterprises Limited	1,588	30-Jun-15	0	1,588	0
Temez Enterprises Limited	4,959	30-Jun-15	0	4,959	0
Tyson Limited	6,064	30-Jun-15	0	6,064	0
Vigello And Gello Limited	8,755	30-Jun-15	0	8,755	0
	301,412		0	301,412	0

Supply Of Goods					
Commissioner Of Vat	10	19-Dec-14	0	10	0
Commissioner Of Vat	99	19-Dec-14	0	99	0
Commissioner Of Vat	20	22-Dec-14	0	20	0
Commissioner Of Vat	28	22-Dec-14	0	28	0
Commissioner Of Vat	33	22-Dec-14	0	33	0
Commissioner Of Vat	62	22-Dec-14	0	62	0
Commissioner Of Vat	83	22-Dec-14	0	83	0
Commissioner Of Vat	102	23-Dec-14	0	102	0
Commissioner Of Vat	28	24-Dec-14	0	28	0
Commissioner Of Vat	52	24-Dec-14	0	52	0
Commissioner Of Vat	67	24-Dec-14	0	67	0
Commissioner Of Vat	72	8-Jan-15	0	72	0
Commissioner Of Vat	118	8-Jan-15	0	118	0
Commissioner Of Vat	21	9-Jan-15	0	21	0
Commissioner Of Vat	23	9-Jan-15	0	23	0
Commissioner Of Vat	1	13-Jan-15	0	1	0
Commissioner Of Vat	1	13-Jan-15	0	1	0
Commissioner Of Vat	44	13-Jan-15	0	44	0
Commissioner Of Vat	72	13-Jan-15	0	72	0
Commissioner Of Vat	4	14-Jan-15	0	4	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	14	14-Jan-15	0	14	0
Commissioner Of Vat	58	14-Jan-15	0	58	0
Commissioner Of Vat	78	14-Jan-15	0	78	0
Commissioner Of Vat	54	20-Jan-15	0	54	0
Commissioner Of Vat	11	23-Jan-15	0	11	0
Commissioner Of Vat	24	23-Jan-15	0	24	0
Commissioner Of Vat	32	23-Jan-15	0	32	0
Commissioner Of Vat	60	23-Jan-15	0	60	0
Commissioner Of Vat	2	26-Jan-15	0	2	0
Commissioner Of Vat	6	26-Jan-15	0	6	0
Commissioner Of Vat	6	26-Jan-15	0	6	0
Commissioner Of Vat	8	26-Jan-15	0	8	0
Commissioner Of Vat	21	26-Jan-15	0	21	0
Commissioner Of Vat	26	26-Jan-15	0	26	0
Commissioner Of Vat	31	26-Jan-15	0	31	0
Commissioner Of Vat	40	26-Jan-15	0	40	0
Commissioner Of Vat	93	26-Jan-15	0	93	0
Uncle Riverside Investments Limited	736	26-Jan-15	0	736	0
Commissioner Of Vat	53	27-Jan-15	0	53	0
Uncle Riverside Investments Limited	1,146	27-Jan-15	0	1,146	0
Commissioner Of Vat	90	19-Feb-15	0	90	0
Commissioner Of Vat	4	20-Feb-15	0	4	0
Commissioner Of Vat	4	20-Feb-15	0	4	0
Commissioner Of Vat	13	20-Feb-15	0	13	0
Commissioner Of Vat	16	20-Feb-15	0	16	0
Commissioner Of Vat	31	20-Feb-15	0	31	0
Commissioner Of Vat	72	20-Feb-15	0	72	0
Commissioner Of Vat	78	20-Feb-15	0	78	0
Commissioner Of Vat	60	23-Feb-15	0	60	0
Commissioner Of Vat	98	23-Feb-15	0	98	0
Romulas Enterprises Ltd	570	24-Feb-15	0	570	0
Commissioner Of Vat	272	27-Feb-15	0	272	0
Commissioner Of Vat	10	3-Mar-15	0	10	0
Commissioner Of Vat	50	4-Mar-15	0	50	0
Commissioner Of Vat	48	10-Mar-15	0	48	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	50	10-Mar-15	0	50	0
Commissioner Of Vat	25	11-Mar-15	0	25	0
Commissioner Of Vat	4	12-Mar-15	0	4	0
Commissioner Of Vat	24	12-Mar-15	0	24	0
Commissioner Of Vat	93	12-Mar-15	0	93	0
Commissioner Of Vat	1	13-Mar-15	0	1	0
Commissioner Of Vat	12	13-Mar-15	0	12	0
Commissioner Of Vat	17	13-Mar-15	0	17	0
Commissioner Of Vat	89	13-Mar-15	0	89	0
Vickers Security Services Limited	25,603	16-Mar-15	0	25,603	0
Commissioner Of Vat	15	17-Mar-15	0	15	0
Commissioner Of Vat	16	17-Mar-15	0	16	0
Commissioner Of Vat	68	17-Mar-15	0	68	0
Commissioner Of Vat	78	17-Mar-15	0	78	0
Commissioner Of Vat	94	17-Mar-15	0	94	0
Commissioner Of Vat	118	17-Mar-15	0	118	0
Commissioner Of Vat	3	18-Mar-15	0	3	0
Commissioner Of Vat	14	18-Mar-15	0	14	0
Commissioner Of Vat	14	18-Mar-15	0	14	0
Commissioner Of Vat	30	18-Mar-15	0	30	0
Commissioner Of Vat	37	18-Mar-15	0	37	0
Commissioner Of Vat	43	18-Mar-15	0	43	0
Commissioner Of Vat	69	18-Mar-15	0	69	0
Commissioner Of Vat	18	19-Mar-15	0	18	0
Jocham Hosptal	31	19-Mar-15	0	31	0
The Star	186	19-Mar-15	0	186	0
Commissioner Of Vat	14	20-Mar-15	0	14	0
Hatimy, Mr. Mohamed Mohamed	452	20-Mar-15	0	452	0
Commissioner Of Vat	11	24-Mar-15	0	11	0
Commissioner Of Vat	83	27-Mar-15	0	83	0
Commissioner Of Vat	28	30-Mar-15	0	28	0
Commissioner Of Vat	50	30-Mar-15	0	50	0
Commissioner Of Vat	235	1-Apr-15	0	235	0
Commissioner Of Vat	128	13-Apr-15	0	128	0
Commissioner Of Vat	143	13-Apr-15	0	143	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	9	14-Apr-15	0	9	0
Commissioner Of Vat	17	14-Apr-15	0	17	0
Car And General (Trading) Ltd	2,220	15-Apr-15	0	2,220	0
Commissioner Of Vat	7	15-Apr-15	0	7	0
Commissioner Of Vat	9	15-Apr-15	0	9	0
Commissioner Of Vat	14	15-Apr-15	0	14	0
Commissioner Of Vat	15	15-Apr-15	0	15	0
Gree-Go Africa Limited	1,210	15-Apr-15	0	1,210	0
Commissioner Of Vat	4	16-Apr-15	0	4	0
Commissioner Of Vat	25	16-Apr-15	0	25	0
Commissioner Of Vat	12	23-Apr-15	0	12	0
Commissioner Of Vat	45	23-Apr-15	0	45	0
Commissioner Of Vat	37	24-Apr-15	0	37	0
Commissioner Of Vat	93	24-Apr-15	0	93	0
Commissioner Of Vat	5	28-Apr-15	0	5	0
Commissioner Of Vat	53	28-Apr-15	0	53	0
Commissioner Of Vat	30	4-May-15	0	30	0
Commissioner Of Vat	10	5-May-15	0	10	0
Commissioner Of Vat	18	5-May-15	0	18	0
Commissioner Of Vat	36	5-May-15	0	36	0
Commissioner Of Vat	47	5-May-15	0	47	0
Commissioner Of Vat	24	6-May-15	0	24	0
Commissioner Of Vat	276	7-May-15	0	276	0
Commissioner Of Vat	7	8-May-15	0	7	0
Commissioner Of Vat	38	8-May-15	0	38	0
Commissioner Of Vat	20	13-May-15	0	20	0
Commissioner Of Vat	65	15-May-15	0	65	0
Commissioner Of Income Tax	126	16-May-15	0	126	0
Commissioner Of Vat	217	16-May-15	0	217	0
Commissioner Of Vat	22	18-May-15	0	22	0
Commissioner Of Vat	53	18-May-15	0	53	0
Commissioner Of Vat	2	19-May-15	0	2	0
Commissioner Of Vat	72	19-May-15	0	72	0
Commissioner Of Vat	104	19-May-15	0	104	0
Commissioner Of Vat	41	20-May-15	0	41	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	114	20-May-15	0	114	0
Commissioner Of Vat	25	21-May-15	0	25	0
Commissioner Of Vat	44	21-May-15	0	44	0
Commissioner Of Vat	16	22-May-15	0	16	0
Commissioner Of Vat	51	22-May-15	0	51	0
Commissioner Of Vat	91	22-May-15	0	91	0
Commissioner Of Vat	20	25-May-15	0	20	0
Commissioner Of Vat	43	25-May-15	0	43	0
Commissioner Of Vat	46	25-May-15	0	46	0
Commissioner Of Vat	59	25-May-15	0	59	0
Commissioner Of Vat	64	25-May-15	0	64	0
Commissioner Of Vat	71	25-May-15	0	71	0
Commissioner Of Vat	71	25-May-15	0	71	0
Commissioner Of Vat	104	25-May-15	0	104	0
Commissioner Of Vat	104	25-May-15	0	104	0
Commissioner Of Vat	108	25-May-15	0	108	0
Hamonas Enterprises	366	25-May-15	0	366	0
Commissioner Of Vat	15	26-May-15	0	15	0
Commissioner Of Vat	16	26-May-15	0	16	0
Commissioner Of Vat	17	26-May-15	0	17	0
Commissioner Of Vat	44	26-May-15	0	44	0
Commissioner Of Vat	88	26-May-15	0	88	0
Commissioner Of Vat	101	26-May-15	0	101	0
Commissioner Of Vat	4	27-May-15	0	4	0
Commissioner Of Vat	6	27-May-15	0	6	0
Commissioner Of Vat	16	27-May-15	0	16	0
Commissioner Of Vat	16	27-May-15	0	16	0
Commissioner Of Vat	146	27-May-15	0	146	0
Commissioner Of Vat	65	28-May-15	0	65	0
Commissioner Of Income Tax	108	29-May-15	0	108	0
Commissioner Of Vat	9	29-May-15	0	9	0
Commissioner Of Vat	12	29-May-15	0	12	0
Commissioner Of Vat	113	29-May-15	0	113	0
Commissioner Of Vat	187	29-May-15	0	187	0
Commissioner Of Vat	275	29-May-15	0	275	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Warsame Traders	221	29-May-15	0	221	0
Commissioner Of Vat	18	2-Jun-15	0	18	0
Prime Aquatics & Petcare	72	4-Jun-15	0	72	0
Commissioner Of Vat	2	5-Jun-15	0	2	0
Commissioner Of Vat	29	5-Jun-15	0	29	0
Commissioner Of Vat	233	5-Jun-15	0	233	0
Konvergenz Network Solutions	20,000	5-Jun-15	0	20,000	0
Techbiz Limited	539	5-Jun-15	0	539	0
Commissioner Of Vat	1	8-Jun-15	0	1	0
Commissioner Of Vat	5	8-Jun-15	0	5	0
Commissioner Of Vat	87	8-Jun-15	0	87	0
Ruami Enterprises	583	8-Jun-15	0	583	0
Commissioner Of Vat	17	9-Jun-15	0	17	0
Commissioner Of Vat	34	9-Jun-15	0	34	0
Commissioner Of Vat	3	10-Jun-15	0	3	0
Commissioner Of Vat	47	10-Jun-15	0	47	0
Commissioner Of Vat	55	10-Jun-15	0	55	0
Commissioner Of Vat	68	10-Jun-15	0	68	0
Commissioner Of Vat	151	10-Jun-15	0	151	0
Momac....	1,108	10-Jun-15	0	1,108	0
Momac....	144	10-Jun-15	0	144	0
Petwana Enterprises	636	10-Jun-15	0	636	0
Philcos Agencies	986	10-Jun-15	0	986	0
Prime Diagnostic Center	843	10-Jun-15	0	843	0
Prime Diagnostic Center	673	10-Jun-15	0	673	0
Prime Diagnostic Center	4,842	10-Jun-15	0	4,842	0
Pyrex Printing Enterprises	696	10-Jun-15	0	696	0
Rosalinda Enterprises	150	10-Jun-15	0	150	0
Sollites K Ltd	610	10-Jun-15	0	610	0
Commissioner Of Vat	13	11-Jun-15	0	13	0
Commissioner Of Vat	41	11-Jun-15	0	41	0
Commissioner Of Vat	1	12-Jun-15	0	1	0
Medisel Mombasa Ltd	925	12-Jun-15	0	925	0
Medisel Mombasa Ltd	1,115	12-Jun-15	0	1,115	0
Medisel Mombasa Ltd	1,292	12-Jun-15	0	1,292	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Transafrica Motors Limited	11,379	12-Jun-15	0	11,379	0
Warsame Traders	172	12-Jun-15	0	172	0
Commissioner Of Vat	3	15-Jun-15	0	3	0
Commissioner Of Vat	6	15-Jun-15	0	6	0
Commissioner Of Vat	25	15-Jun-15	0	25	0
Commissioner Of Vat	40	15-Jun-15	0	40	0
Commissioner Of Vat	10	16-Jun-15	0	10	0
Commissioner Of Vat	27	16-Jun-15	0	27	0
Commissioner Of Vat	68	16-Jun-15	0	68	0
Commissioner Of Vat	76	16-Jun-15	0	76	0
Commissioner Of Vat	100	16 Jun 15	0	100	0
Commissioner Of Vat	129	16-Jun-15	0	129	0
Commissioner Of Vat	132	16-Jun-15	0	132	0
Diverse Engineering & Parts	148	16-Jun-15	0	148	0
Kemsa	890	17-Jun-15	0	890	0
Kemsa	969	17-Jun-15	0	969	0
Malti Trio Agencies	869	17-Jun-15	0	869	0
Undersea Merchant	1,074	17-Jun-15	0	1,074	0
Commissioner Of Vat	26	18-Jun-15	0	26	0
Commissioner Of Vat	3	19-Jun-15	0	3	0
Commissioner Of Vat	6	19-Jun-15	0	6	0
Commissioner Of Vat	8	19-Jun-15	0	8	0
Commissioner Of Vat	9	19-Jun-15	0	9	0
Commissioner Of Vat	12	19-Jun-15	0	12	0
Commissioner Of Vat	24	19-Jun-15	0	24	0
Commissioner Of Vat	33	19-Jun-15	0	33	0
Commissioner Of Vat	39	19-Jun-15	0	39	0
Commissioner Of Vat	119	19-Jun-15	0	119	0
Momac Trading Co Ltd	1,336	19-Jun-15	0	1,336	0
Momac Trading Co Ltd	1,395	19-Jun-15	0	1,395	0
Momac Trading Co Ltd	600	19-Jun-15	0	600	0
Yamu Investment	197	19-Jun-15	0	197	0
Bestbuys Technologies Limited	1,138	22-Jun-15	0	1,138	0
Commissioner Of Vat	2	22-Jun-15	0	2	0
Commissioner Of Vat	3	22-Jun-15	0	3	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	3	22-Jun-15	0	3	0
Commissioner Of Vat	4	22-Jun-15	0	4	0
Commissioner Of Vat	5	22-Jun-15	0	5	0
Commissioner Of Vat	18	22-Jun-15	0	18	0
Commissioner Of Vat	30	22-Jun-15	0	30	0
Commissioner Of Vat	34	22-Jun-15	0	34	0
Commissioner Of Vat	52	22-Jun-15	0	52	0
Commissioner Of Vat	55	22-Jun-15	0	55	0
Commissioner Of Vat	62	22-Jun-15	0	62	0
Commissioner Of Vat	3	23-Jun-15	0	3	0
Commissioner Of Vat	14	23-Jun-15	0	14	0
Commissioner Of Vat	83	23-Jun-15	0	83	0
Commissioner Of Vat	114	23-Jun-15	0	114	0
Eurotik Company Ltd	180	23-Jun-15	0	180	0
Jafcom Kenya Ltd	810	23-Jun-15	0	810	0
Optisat Ea Ltd	3,426	23-Jun-15	0	3,426	0
Optisat Ea Ltd	2,641	23-Jun-15	0	2,641	0
Wamajore Enterprises	3,600	23-Jun-15	0	3,600	0
Warsame Traders	240	23-Jun-15	0	240	0
Commissioner Of Vat	254	24-Jun-15	0	254	0
Hanad Investment	917	24-Jun-15	0	917	0
Istimars K Ltd	2,744	24-Jun-15	0	2,744	0
Rolian Agencies	360	24-Jun-15	0	360	0
Commissioner Of Vat	7	25-Jun-15	0	7	0
Commissioner Of Vat	13	25-Jun-15	0	13	0
Commissioner Of Vat	41	25-Jun-15	0	41	0
Commissioner Of Vat	96	25-Jun-15	0	96	0
Creative Edge Solutions	302	25-Jun-15	0	302	0
Hamonas Enterprises	491	25-Jun-15	0	491	0
Hamonas Enterprises	495	25-Jun-15	0	495	0
Jafcom Kenya Ltd	3,000	25-Jun-15	0	3,000	0
Lombardo Enterprises Ltd	1,766	25-Jun-15	0	1,766	0
Rolian Agencies	348	25-Jun-15	0	348	0
Techbiz Ltd	35,000	25-Jun-15	0	35,000	0
Commissioner Of Vat	30	26-Jun-15	0	30	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	30	26-Jun-15	0	30	0
Commissioner Of Vat	62	26-Jun-15	0	62	0
Commissioner Of Vat	63	26-Jun-15	0	63	0
Commissioner Of Vat	110	26-Jun-15	0	110	0
Commissioner Of Vat	166	26-Jun-15	0	166	0
Cycelle Enterprises	2,220	26-Jun-15	0	2,220	0
Cycelle Enterprises	808	26-Jun-15	0	808	0
Digi Plus Ltd	2,088	26-Jun-15	0	2,088	0
Digi Plus Ltd	4,000	26-Jun-15	0	4,000	0
Digi Plus Ltd	140	26-Jun-15	0	140	0
Digi Plus Ltd	275	26-Jun-15	0	275	0
Digi Plus Ltd	4,400	26-Jun-15	0	4,400	0
Jafcom Kenya Ltd	2,003	26-Jun-15	0	2,003	0
Jahiros Enterprise	180	26-Jun-15	0	180	0
Johnka Enterprises	61	26-Jun-15	0	61	0
Momac Trading Co Ltd	4,860	26-Jun-15	0	4,860	0
Momac Trading Company Ltd	1,160	26-Jun-15	0	1,160	0
Momac Trading Company Ltd	3,038	26-Jun-15	0	3,038	0
Mombasa County Joint Loan Board	10,000	26-Jun-15	0	10,000	0
Mota Service Station	8	26-Jun-15	0	8	0
Mota Service Station	39	26-Jun-15	0	39	0
Mota Service Station	48	26-Jun-15	0	48	0
Mota Service Station	84	26-Jun-15	0	84	0
Mota Service Station	106	26-Jun-15	0	106	0
Somsha Collection & Investments	730	26-Jun-15	0	730	0
Techbiz Ltd	300	26-Jun-15	0	300	0
Blits Agencies	844	27-Jun-15	0	844	0
Commissioner Of Vat	4	27-Jun-15	0	4	0
Commissioner Of Vat	9	27-Jun-15	0	9	0
Commissioner Of Vat	28	27-Jun-15	0	28	0
Commissioner Of Vat	44	27-Jun-15	0	44	0
Commissioner Of Vat	46	27-Jun-15	0	46	0
Commissioner Of Vat	72	27-Jun-15	0	72	0
Commissioner Of Vat	121	27-Jun-15	0	121	0
Commissioner Of Vat	130	27-Jun-15	0	130	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Githunguri Dairy Farmers Co-Op Society	27,290	27-Jun-15	0	27,290	0
Greatcom Agencies	3,945	27-Jun-15	0	3,945	0
Jahiros Enterprise	126	27-Jun-15	0	126	0
Johnka Enterprises	80	27-Jun-15	0	80	0
Kenya Trucks & Tractors	18,610	27-Jun-15	0	18,610	0
Kenya Trucks & Tractors	27,914	27-Jun-15	0	27,914	0
Momac Trading Company Ltd	78	27-Jun-15	0	78	0
Phatmir Ltd	20,250	27-Jun-15	0	20,250	0
Rentokil Initial Kenya	23	27-Jun-15	0	23	0
Tudor Marina	127	27-Jun-15	0	127	0
Commissioner Of Vat	14	28-Jun-15	0	14	0
Commissioner Of Vat	32	28-Jun-15	0	32	0
Commissioner Of Vat	40	28-Jun-15	0	40	0
Commissioner Of Vat	58	28-Jun-15	0	58	0
Commissioner Of Vat	91	28-Jun-15	0	91	0
Commissioner Of Vat	286	28-Jun-15	0	286	0
Eurotik Company Ltd	1,660	28-Jun-15	0	1,660	0
Hydrolo Pipeline	248	28-Jun-15	0	248	0
Uncle Riverside Investments Limited	736	28-Jun-15	0	736	0
Commissioner Of Vat	14	29-Jun-15	0	14	0
Commissioner Of Vat	21	29-Jun-15	0	21	0
Commissioner Of Vat	25	29-Jun-15	0	25	0
Commissioner Of Vat	27	29-Jun-15	0	27	0
Commissioner Of Vat	28	29-Jun-15	0	28	0
Commissioner Of Vat	48	29-Jun-15	0	48	0
Commissioner Of Vat	49	29-Jun-15	0	49	0
Commissioner Of Vat	66	29-Jun-15	0	66	0
Commissioner Of Vat	68	29-Jun-15	0	68	0
Commissioner Of Vat	113	29-Jun-15	0	113	0
Commissioner Of Vat	246	29-Jun-15	0	246	0
Commissioner Of Vat	289	29-Jun-15	0	289	0
Cycelle Enterprises	502	29-Jun-15	0	502	0
Githunguri Dairy Farmers Co-Op Society	3,608	29-Jun-15	0	3,608	0
Kemsa	939	29-Jun-15	0	939	0
Kemsa	2,049	29-Jun-15	0	2,049	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Kemsa	2,291	29-Jun-15	0	2,291	0
Kenya Medical Supplies Authority	610	29-Jun-15	0	610	0
Marvellous Garden	2,987	29-Jun-15	0	2,987	0
Momac Trading Company Ltd	872	29-Jun-15	0	872	0
Optisat(Ea)Limited	2,063	29-Jun-15	0	2,063	0
Peponi Pipeline	512	29-Jun-15	0	512	0
Wamajore Enterprises Limited	180	29-Jun-15	0	180	0
Brikim Enterprises	349	30-Jun-15	0	349	0
Carolynn Auma	19	30-Jun-15	0	19	0
Chachris Enterprises	311	30-Jun-15	0	311	0
Chachris Enterprises	709	30-Jun-15	0	709	0
Coast Farmcare Agrovet	8,900	30-Jun-15	0	8,900	0
Commissioner Of Vat	8	30-Jun-15	0	8	0
Commissioner Of Vat	8	30-Jun-15	0	8	0
Commissioner Of Vat	13	30-Jun-15	0	13	0
Commissioner Of Vat	17	30-Jun-15	0	17	0
Commissioner Of Vat	17	30-Jun-15	0	17	0
Commissioner Of Vat	20	30-Jun-15	0	20	0
Commissioner Of Vat	20	30-Jun-15	0	20	0
Commissioner Of Vat	22	30-Jun-15	0	22	0
Commissioner Of Vat	28	30-Jun-15	0	28	0
Commissioner Of Vat	29	30-Jun-15	0	29	0
Commissioner Of Vat	33	30-Jun-15	0	33	0
Commissioner Of Vat	34	30-Jun-15	0	34	0
Commissioner Of Vat	39	30-Jun-15	0	39	0
Commissioner Of Vat	50	30-Jun-15	0	50	0
Commissioner Of Vat	52	30-Jun-15	0	52	0
Commissioner Of Vat	56	30-Jun-15	0	56	0
Commissioner Of Vat	57	30-Jun-15	0	57	0
Commissioner Of Vat	59	30-Jun-15	0	59	0
Commissioner Of Vat	66	30-Jun-15	0	66	0
Commissioner Of Vat	67	30-Jun-15	0	67	0
Commissioner Of Vat	78	30-Jun-15	0	78	0
Commissioner Of Vat	87	30-Jun-15	0	87	0
Commissioner Of Vat	100	30-Jun-15	0	100	0

COUNTY GOVERNMENT OF MOMBASA

Reports and Financial Statements

For the year ended June 30, 2015(Kshs.000)

Commissioner Of Vat	101	30-Jun-15	0	101	0
Commissioner Of Vat	118	30-Jun-15	0	118	0
Commissioner Of Vat	122	30-Jun-15	0	122	0
Commissioner Of Vat	128	30-Jun-15	0	128	0
Commissioner Of Vat	128	30-Jun-15	0	128	0
Commissioner Of Vat	128	30-Jun-15	0	128	0
Commissioner Of Vat	145	30-Jun-15	0	145	0
Commissioner Of Vat	154	30-Jun-15	0	154	0
Commissioner Of Vat	167	30-Jun-15	0	167	0
Commissioner Of Vat	190	30-Jun-15	0	190	0
Commissioner Of Vat	198	30-Jun-15	0	198	0
Commissioner Of Vat	209	30-Jun-15	0	209	0
Commissioner Of Vat	211	30-Jun-15	0	211	0
Commissioner Of Vat	237	30-Jun-15	0	237	0
Commissioner Of Vat	271	30-Jun-15	0	271	0
Commissioner Of Vat	284	30-Jun-15	0	284	0
Commissioner Of Vat	290	30-Jun-15	0	290	0
Eurotik Company Ltd	2,658	30-Jun-15	0	2,658	0
Fhavian Enterprises	2,345	30-Jun-15	0	2,345	0
Firmhand Enterprises	1,848	30-Jun-15	0	1,848	0
Githunguri Dairy Farmers Cooperative Society Limited	16,999	30-Jun-15	0	16,999	0
Hydrolo Pipeline	506	30-Jun-15	0	506	0
Meru Goat Breeders Association	1,210	30-Jun-15	0	1,210	0
Momac Trading Company Ltd	398	30-Jun-15	0	398	0
Momac Trading Company Ltd	3,058	30-Jun-15	0	3,058	0
Momac Trading Company Ltd	3,625	30-Jun-15	0	3,625	0
Momac Trading Company Ltd	7,509	30-Jun-15	0	7,509	0
Mvita Women Savings And Credit Co-Operative Society	3,863	30-Jun-15	0	3,863	0
Radar Limited	232	30-Jun-15	0	232	0
Rolian Agencies	375	30-Jun-15	0	375	0
Rolian Agencies	607	30-Jun-15	0	607	0
Rolian Agencies	1,082	30-Jun-15	0	1,082	0
Starnways General Suppliers	1,206	30-Jun-15	0	1,206	0
Warsame Traders	1,015	30-Jun-15	0	1,015	0
Xamdi Supplies Company	1,296	30-Jun-15	0	1,296	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Xamdi Supplies Company	1,973	30-Jun-15	0	1,973	0
Mota Service Station	2,894	2-Jul-15	0	2,894	0
Undersea Merchant	240	3-Jul-15	0	240	0
Jokmark Cereals & General Traders	632	6-Jul-15	0	632	0
Kendavis Enterprises	393	6-Jul-15	0	393	0
Lampand Enterprises	359	6-Jul-15	0	359	0
Lulwin International	696	6-Jul-15	0	696	0
Mota Service Station	3,000	6-Jul-15	0	3,000	0
Njongi Enterprises	33	6-Jul-15	0	33	0
Portreitz Hospital Canteen	6	6-Jul-15	0	6	0
Portreitz Hospital Canteen	36	6-Jul-15	0	36	0
Portreitz Hospital Canteen	38	6-Jul-15	0	38	0
Portreitz Hospital Canteen	45	6-Jul-15	0	45	0
Salbet Enterprises	95	6-Jul-15	0	95	0
Salbet Enterprises	130	6-Jul-15	0	130	0
Salbet Enterprises	136	6-Jul-15	0	136	0
Undersea Merchant	878	6-Jul-15	0	878	0
Wamaa Enterprises	348	6-Jul-15	0	348	0
Njongi Enterprises	88	8-Jul-15	0	88	0
Njongi Enterprises	107	8-Jul-15	0	107	0
Njongi Enterprises	153	8-Jul-15	0	153	0
Portreitz Hospital Canteen	160	8-Jul-15	0	160	0
Portreitz Hospital Canteen	259	8-Jul-15	0	259	0
Kemsa	1,243	10-Jul-15	0	1,243	0
Kemsa	20	10-Jul-15	0	20	0
Kemsa	306	10-Jul-15	0	306	0
Kemsa	597	10-Jul-15	0	597	0
Kemsa	629	10-Jul-15	0	629	0
Kemsa	3,108	10-Jul-15	0	3,108	0
	0		0	0	0
	395,168		0	395,168	0
Supply Of Services	0		0	0	0
Jonathan Wilson Sulubu	185	27-Aug-14	0	185	0
Harambee Sacco Society Ltd	2	26-Sep-14	0	2	0

COUNTY GOVERNMENT OF MOMBASA

Reports and Financial Statements

For the year ended June 30, 2015(Kshs.000)

National Hospital Insurance Fund	27	26-Sep-14	0	27	0
National Hospital Insurance Fund	19	29-Sep-14	0	19	0
Bunnett Adagi Olaka	20	8-Oct-14	0	20	0
Cynthia Njeri Dzilla	50	8-Oct-14	0	50	0
Roselyn Sidi Randu	12	9-Oct-14	0	12	0
Jitegemee Sacco	10,000	15-Oct-14	0	10,000	0
Jamii Sacco Society Limited	4	16-Oct-14	0	4	0
British American Insurance Company K Limited	11	21-Oct-14	0	11	0
Cfc Life Assurance	4	21-Oct-14	0	4	0
Economic Credit Traders Limited	3	21-Oct-14	0	3	0
Fosa - Hazina Sacco	1	21-Oct-14	0	1	0
Fosa - Hazina Sacco	3	21-Oct-14	0	3	0
Fosa - Hazina Sacco	16	21-Oct-14	0	16	0
Fosa - Hazina Sacco	32	21-Oct-14	0	32	0
Harambee Sacco Society Ltd	0	21-Oct-14	0	0	0
Harambee Sacco Society Ltd	2	21-Oct-14	0	2	0
Harambee Sacco Society Ltd	5	21-Oct-14	0	5	0
Harambee Sacco Society Ltd	6	21-Oct-14	0	6	0
Higher Education Loans Board	3	21-Oct-14	0	3	0
Imarika Sacco	0	21-Oct-14	0	0	0
Imarika Sacco	1	21-Oct-14	0	1	0
Imarika Sacco	3	21-Oct-14	0	3	0
Imarika Sacco	7	21-Oct-14	0	7	0
Imarika Sacco	12	21-Oct-14	0	12	0
Income Tax Paye	44	21-Oct-14	0	44	0
Income Tax Paye	2,042	21-Oct-14	0	2,042	0
Jitegemee Sacco	6	21-Oct-14	0	6	0
Jitegemee Sacco	483	21-Oct-14	0	483	0
Kenya Local Government Workers Union (Hq)	81	21-Oct-14	0	81	0
Laptrust	768	21-Oct-14	0	768	0
Local Authorities Provident Fund	321	21-Oct-14	0	321	0
Nacico Sacco Limited	5	21-Oct-14	0	5	0
National Hospital Insurance Fund	52	21-Oct-14	0	52	0
National Social Security Fund	11	21-Oct-14	0	11	0
Pan Africa Life Assurance	5	21-Oct-14	0	5	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Pioneer Assurance	2	21-Oct-14	0	2	0
Pioneer Assurance	7	21-Oct-14	0	7	0
Ukulima Sacco Society Ltd.	0	21-Oct-14	0	0	0
Ukulima Sacco Society Ltd.	1	21-Oct-14	0	1	0
Warsame Traders	421	21-Oct-14	0	421	0
Zaweria Sylvia Wanjiku	15	22-Oct-14	0	15	0
Leah W Simon	22	18-Nov-14	0	22	0
Antony Mutua Musau	264	25-Nov-14	0	264	0
Income Tax Paye	60	25-Nov-14	0	60	0
Income Tax Paye	61	25-Nov-14	0	61	0
Income Tax Paye	66	25-Nov-14	0	66	0
Income Tax Paye	73	25-Nov-14	0	73	0
Income Tax Paye	76	25-Nov-14	0	76	0
Income Tax Paye	92	25-Nov-14	0	92	0
Income Tax Paye	92	25-Nov-14	0	92	0
Mohamed Ndanda Chiro	42	26-Nov-14	0	42	0
Patrick Peter Muiruri	8	26-Nov-14	0	8	0
Telkom Kenya Limited	5	28-Nov-14	0	5	0
Affan Mohammed Sattar	223	3-Dec-14	0	223	0
Christine Aqua Mududa	27	3-Dec-14	0	27	0
Clara Wonge Mwachoki	42	3-Dec-14	0	42	0
Dorothy Auma Adhoch	26	3-Dec-14	0	26	0
Income Tax Paye	22	3-Dec-14	0	22	0
Income Tax Paye	79	3-Dec-14	0	79	0
Suleiman R Rashid	67	3-Dec-14	0	67	0
Hassan Athman Hassan	235	5-Dec-14	0	235	0
Income Tax Paye	111	5-Dec-14	0	111	0
James Mwaringa Mkonga	258	5-Dec-14	0	258	0
Tom Ogalo Oluoch	100	5-Dec-14	0	100	0
Nation Media Group Limited	290	9-Dec-14	0	290	0
Rejos Kenya Agencies	885	9-Dec-14	0	885	0
The Standard Group Limited	35	9-Dec-14	0	35	0
Income Tax Paye	65	10-Dec-14	0	65	0
Rabia Mere Salim	500	11-Dec-14	0	500	0
Abdullahi Khalfan	54	15-Dec-14	0	54	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Abubakar Omar Alwi	48	15-Dec-14	0	48	0
Edwin M Mwadziwe	30	15-Dec-14	0	30	0
Firdaus Harith Mohamed	30	15-Dec-14	0	30	0
Jaraki Enterprises	100	15-Dec-14	0	100	0
Johanne Mwangambo Mwango	60	15-Dec-14	0	60	0
Jumadari Kayl Sombwana	3	15-Dec-14	0	3	0
Komenya Agency	94	15-Dec-14	0	94	0
Simon Allo	90	15-Dec-14	0	90	0
Tey Founder Investment	50	15-Dec-14	0	50	0
Victor Shem Asewe	50	15-Dec-14	0	50	0
Vyas Hauliers Ltd	32	15-Dec-14	0	32	0
Yusuf Mwalimu Makarani Investment	70	15-Dec-14	0	70	0
Ijara Estate Agency Ltd	100	17-Dec-14	0	100	0
Commissioner Of Income Tax	13	19-Dec-14	0	13	0
Income Tax Paye	17	19-Dec-14	0	17	0
Rashid Mswabah	20	19-Dec-14	0	20	0
Income Tax Paye	34	23-Dec-14	0	34	0
Income Tax Paye	79	23-Dec-14	0	79	0
Income Tax Paye	234	23-Dec-14	0	234	0
Income Tax Paye	168	8-Jan-15	0	168	0
Income Tax Paye	5	9-Jan-15	0	5	0
Income Tax Paye	14	9-Jan-15	0	14	0
Income Tax Paye	26	9-Jan-15	0	26	0
Babu Mwijaa Ahmed	370	13-Jan-15	0	370	0
Babu Mwijaa Ahmed	111	15-Jan-15	0	111	0
Income Tax Paye	31	15-Jan-15	0	31	0
Income Tax Paye	55	15-Jan-15	0	55	0
Income Tax Paye	27	16-Jan-15	0	27	0
Income Tax Paye	28	16-Jan-15	0	28	0
Income Tax Paye	13	20-Jan-15	0	13	0
Income Tax Paye	85	20-Jan-15	0	85	0
Juma M Juma	17	20-Jan-15	0	17	0
Income Tax Paye	14	21-Jan-15	0	14	0
Income Tax Paye	15	21-Jan-15	0	15	0
Salim Juma Mwalimu	8	21-Jan-15	0	8	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Thadius Achieng Ranjwayi	60	21-Jan-15	0	60	0
Income Tax Paye	10	22-Jan-15	0	10	0
Income Tax Paye	24	22-Jan-15	0	24	0
Income Tax Paye	29	22-Jan-15	0	29	0
Income Tax Paye	19	26-Jan-15	0	19	0
Fatuma Omari Ahmed	108	27-Jan-15	0	108	0
Mary Wakufwa Karothi	18	27-Jan-15	0	18	0
Income Tax Paye	2	18-Feb-15	0	2	0
Income Tax Paye	183	19-Feb-15	0	183	0
Walid Khalid	466	19-Feb-15	0	466	0
Income Tax Paye	49	20-Feb-15	0	49	0
Income Tax Paye	88	20-Feb-15	0	88	0
Income Tax Paye	77	23-Feb-15	0	77	0
Income Tax Paye	4	24-Feb-15	0	4	0
Income Tax Paye	4	24-Feb-15	0	4	0
Income Tax Paye	9	24-Feb-15	0	9	0
Income Tax Paye	64	24-Feb-15	0	64	0
Income Tax Paye	67	24-Feb-15	0	67	0
Income Tax Paye	72	24-Feb-15	0	72	0
Income Tax Paye	79	24-Feb-15	0	79	0
Income Tax Paye	86	24-Feb-15	0	86	0
Kenya School Of Government - Mombasa	39	24-Feb-15	0	39	0
National Hospital Insurance Fund	0	24-Feb-15	0	0	0
Income Tax Paye	53	27-Feb-15	0	53	0
Income Tax Paye	88	27-Feb-15	0	88	0
Income Tax Paye	250	27-Feb-15	0	250	0
Clara Wonge Mwachoki	22	3-Mar-15	0	22	0
Lilian Sidi Kadzitu	429	3-Mar-15	0	429	0
Rabia Mere Salim	429	3-Mar-15	0	429	0
Telkom Kenya Limited	29	3-Mar-15	0	29	0
Thadius Achieng Ranjwayi	67	3-Mar-15	0	67	0
Tubmun K O Otieno	45	3-Mar-15	0	45	0
Hassan Ali Omar	160	6-Mar-15	0	160	0
Income Tax Paye	12	9-Mar-15	0	12	0
Income Tax Paye	34	9-Mar-15	0	34	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Income Tax Paye	43	9-Mar-15	0	43	0
Antony Mwangi Ng'ang'a	32	10-Mar-15	0	32	0
Kenya Power And Lighting Company Limited	57	10-Mar-15	0	57	0
Royal Media Services Ltd	880	10-Mar-15	0	880	0
Binty Omar	20	12-Mar-15	0	20	0
Binty Omar	66	12-Mar-15	0	66	0
Chilembi K Beja	231	12-Mar-15	0	231	0
Hamadi Mohamed Mwangongolo	164	12-Mar-15	0	164	0
Income Tax Paye	46	12-Mar-15	0	46	0
Income Tax Paye	62	12-Mar-15	0	62	0
Income Tax Paye	88	12-Mar-15	0	88	0
Income Tax Paye	91	12-Mar-15	0	91	0
Mombasa Water Supply And Sanitation Company Limited	51	12-Mar-15	0	51	0
Mombasa Water Supply And Sanitation Company Limited	153	12-Mar-15	0	153	0
Barbara Aliviza Aaron	569	13-Mar-15	0	569	0
Commissioner Of Income Tax	52	13-Mar-15	0	52	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	1	13-Mar-15	0	1	0
Income Tax Paye	2	13-Mar-15	0	2	0
Income Tax Paye	3	13-Mar-15	0	3	0
Income Tax Paye	3	13-Mar-15	0	3	0
Income Tax Paye	5	13-Mar-15	0	5	0
Income Tax Paye	9	13-Mar-15	0	9	0
Income Tax Paye	16	13-Mar-15	0	16	0
Khamis Ahmed Juma	44	13-Mar-15	0	44	0
Mtalaki Mwashimba	2,086	13-Mar-15	0	2,086	0
Income Tax Paye	20,000	17-Mar-15	0	20,000	0
Mombasa Water Supply And Sanitation Company Limited	3	17-Mar-15	0	3	0
The Mombasa Hospital	58	17-Mar-15	0	58	0
Income Tax Paye	6	18-Mar-15	0	6	0
Income Tax Paye	67	18-Mar-15	0	67	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Income Tax Paye	91	18-Mar-15	0	91	0
Income Tax Paye	160	18-Mar-15	0	160	0
Josphat T Maithya	393	18-Mar-15	0	393	0
Akarim Agencies Company Ltd	58	20-Mar-15	0	58	0
Income Tax Paye	33	20-Mar-15	0	33	0
Income Tax Paye	33	20-Mar-15	0	33	0
Income Tax Paye	38	20-Mar-15	0	38	0
Income Tax Paye	38	20-Mar-15	0	38	0
Income Tax Paye	40	20-Mar-15	0	40	0
Mwanasha Juma Tedu	51	20-Mar-15	0	51	0
Abdalla Mohamed Kasangamba	42	23-Mar-15	0	42	0
Income Tax Paye	8	23-Mar-15	0	8	0
Income Tax Paye	14	23-Mar-15	0	14	0
Income Tax Paye	28	23-Mar-15	0	28	0
Income Tax Paye	32	23-Mar-15	0	32	0
Income Tax Paye	34	23-Mar-15	0	34	0
Income Tax Paye	35	23-Mar-15	0	35	0
Income Tax Paye	42	23-Mar-15	0	42	0
Income Tax Paye	42	23-Mar-15	0	42	0
Income Tax Paye	50	23-Mar-15	0	50	0
Income Tax Paye	52	23-Mar-15	0	52	0
Income Tax Paye	52	23-Mar-15	0	52	0
Income Tax Paye	59	23-Mar-15	0	59	0
Rabia Mere Salim	48	24-Mar-15	0	48	0
Juliana Whonge Cherera	395	25-Mar-15	0	395	0
Income Tax Paye	5	26-Mar-15	0	5	0
Kenya Safari Lodges And Hotels Ltd	20	27-Mar-15	0	20	0
Omar Mahmud Ali	1,051	27-Mar-15	0	1,051	0
Daizy Matunda Rongoma	50	30-Mar-15	0	50	0
Jeizan Faruk	58	30-Mar-15	0	58	0
Juliana Whonge Cherera	336	30-Mar-15	0	336	0
Zaina Sunkar	400	30-Mar-15	0	400	0
Annastacia Wambui Mwaura	20	31-Mar-15	0	20	0
Income Tax Paye	107	31-Mar-15	0	107	0
Kenya School Of Government - Mombasa	82	31-Mar-15	0	82	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Kenya School Of Government Lower Kabete	315	31-Mar-15	0	315	0
Regina Atieno Ogot	650	31-Mar-15	0	650	0
Sophie Ismael Kassim	245	31-Mar-15	0	245	0
Umkaltuma Mohamed Bashir	122	31-Mar-15	0	122	0
Umkaltuma Mohamed Bashir	122	31-Mar-15	0	122	0
Kenya Power And Lighting Company Limited	352	13-Apr-15	0	352	0
Kenya Power And Lighting Company Limited	2,312	13-Apr-15	0	2,312	0
Kenya Power And Lighting Company Limited	7,356	13-Apr-15	0	7,356	0
Income Tax Paye	53	14-Apr-15	0	53	0
Income Tax Paye	80	14-Apr-15	0	80	0
Income Tax Paye	85	14-Apr-15	0	85	0
Income Tax Paye	90	14-Apr-15	0	90	0
Kenya Power And Lighting Company Limited	2	14-Apr-15	0	2	0
Kenya Power And Lighting Company Limited	40	14-Apr-15	0	40	0
Income Tax Paye	16	16-Apr-15	0	16	0
Income Tax Paye	27	16-Apr-15	0	27	0
Mombasa Water Supply And Sanitation Company Limited	140	16-Apr-15	0	140	0
Enkai Tours Travel Ltd	338	17-Apr-15	0	338	0
Income Tax Paye	130	17-Apr-15	0	130	0
Travellers Beach Hotel	831	23-Apr-15	0	831	0
Income Tax Paye	14	24-Apr-15	0	14	0
Commissioner Of Income Tax	31	28-Apr-15	0	31	0
Income Tax Paye	54	28-Apr-15	0	54	0
Income Tax Paye	84	30-Apr-15	0	84	0
Commissioner Of Income Tax	205	4-May-15	0	205	0
Income Tax Paye	3	5-May-15	0	3	0
Income Tax Paye	12	6-May-15	0	12	0
Income Tax Paye	39	6-May-15	0	39	0
Income Tax Paye	2	8-May-15	0	2	0
Income Tax Paye	18	8-May-15	0	18	0
Income Tax Paye	132	8-May-15	0	132	0
Income Tax Paye	141	8-May-15	0	141	0
Income Tax Paye	5	13-May-15	0	5	0
Income Tax Paye	5	13-May-15	0	5	0
Income Tax Paye	23	13-May-15	0	23	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Income Tax Paye	51	13-May-15	0	51	0
Income Tax Paye	63	13-May-15	0	63	0
Income Tax Paye	80	13-May-15	0	80	0
Income Tax Paye	92	13-May-15	0	92	0
Income Tax Paye	107	13-May-15	0	107	0
Income Tax Paye	127	13-May-15	0	127	0
Income Tax Paye	159	13-May-15	0	159	0
Commissioner Of Income Tax	37	15-May-15	0	37	0
Income Tax Paye	1	18-May-15	0	1	0
Anne Waithiegeni Wachira	20	19-May-15	0	20	0
Claudius Kaesa Musembi	20	19 May 15	0	20	0
Erastus Sangah Mwatine	750	19-May-15	0	750	0
Erastus Sangah Mwatine	873	19-May-15	0	873	0
Income Tax Paye	49	19-May-15	0	49	0
Shimasy Travel Co. Ltd	23	19-May-15	0	23	0
Shimasy Travel Co. Ltd	769	19-May-15	0	769	0
Income Tax Paye	46	20-May-15	0	46	0
Mwanaisha Abdi Juma	32	20-May-15	0	32	0
Commissioner Of Income Tax	111	21-May-15	0	111	0
Income Tax Paye	66	21-May-15	0	66	0
Income Tax Paye	92	21-May-15	0	92	0
Aegis(K) Ltd T/A Leopard Beach Resort	284	22-May-15	0	284	0
Commissioner Of Income Tax	102	22-May-15	0	102	0
Commissioner Of Income Tax	168	22-May-15	0	168	0
Income Tax Paye	92	25-May-15	0	92	0
Juma Mwidau Mwijuma	216	25-May-15	0	216	0
Income Tax Paye	16	26-May-15	0	16	0
Income Tax Paye	59	27-May-15	0	59	0
Pride Inn Hotels And Investment Limited	284	27-May-15	0	284	0
Commissioner Of Income Tax	38	28-May-15	0	38	0
Income Tax Paye	2	29-May-15	0	2	0
Abdulwahab Mbarak	21	2-Jun-15	0	21	0
Arthurall Global	2,150	2-Jun-15	0	2,150	0
Chachris Enterprises	650	2-Jun-15	0	650	0
Chasertecs Enterprises	85	2-Jun-15	0	85	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Chasertecs Enterprises	231	2-Jun-15	0	231	0
Council Of Governors	1,967	2-Jun-15	0	1,967	0
Dr Esther M Kyole	39	2-Jun-15	0	39	0
Justina Mwikya	9	2-Jun-15	0	9	0
Multiline Motors	7,012	2-Jun-15	0	7,012	0
Mwamko Investment	2,554	2-Jun-15	0	2,554	0
Pamwa Enterprises & General	575	2-Jun-15	0	575	0
Simba Colt Motors	921	2-Jun-15	0	921	0
Yamu Investments	81	2-Jun-15	0	81	0
Bahati Oreste	11	3-Jun-15	0	11	0
Income Tax Paye	12	3-Jun-15	0	12	0
Income Tax Paye	49	3-Jun-15	0	49	0
Income Tax Paye	52	3-Jun-15	0	52	0
Income Tax Paye	56	3-Jun-15	0	56	0
Income Tax Paye	147	3-Jun-15	0	147	0
Juma Mwidau	279	3-Jun-15	0	279	0
Kenya Power-Agriculture Dpt	28	3-Jun-15	0	28	0
Sophie Ismail	295	3-Jun-15	0	295	0
Alpesh Enterprises	1,471	5-Jun-15	0	1,471	0
Commissioner Of Income Tax	137	5-Jun-15	0	137	0
Fatma Awale	20	5-Jun-15	0	20	0
Income Tax Paye	9	5-Jun-15	0	9	0
Income Tax Paye	167	5-Jun-15	0	167	0
Marvelous Garden	120	5-Jun-15	0	120	0
Shimasy Travel Co Ltd	298	5-Jun-15	0	298	0
The Star	174	5-Jun-15	0	174	0
Wendy Kwekwe	24	5-Jun-15	0	24	0
Akarim Agencies Company Ltd	56	8-Jun-15	0	56	0
Cmc Motors Group	29	8-Jun-15	0	29	0
Income Tax Paye	1	8-Jun-15	0	1	0
Income Tax Paye	15	8-Jun-15	0	15	0
Income Tax Paye	39	8-Jun-15	0	39	0
Income Tax Paye	54	8-Jun-15	0	54	0
Income Tax Paye	74	8-Jun-15	0	74	0
Juma Kurwa Shehe	57	8-Jun-15	0	57	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Juma Mwidau Mwijuma	48	8-Jun-15	0	48	0
Beatrice Wali Adamu	178	9-Jun-15	0	178	0
Income Tax Paye	1	9-Jun-15	0	1	0
Income Tax Paye	1	9-Jun-15	0	1	0
Income Tax Paye	22	9-Jun-15	0	22	0
Income Tax Paye	68	9-Jun-15	0	68	0
Income Tax Paye	77	9-Jun-15	0	77	0
Income Tax Paye	88	9-Jun-15	0	88	0
Julia Cherera	975	9-Jun-15	0	975	0
Pride Inn Hotels	76	9-Jun-15	0	76	0
Ronald Kimwele Maundu	254	9-Jun-15	0	254	0
Samson Kazungu	20	9-Jun-15	0	20	0
Brycar International	617	10-Jun-15	0	617	0
Cmc Motors Group	28	10-Jun-15	0	28	0
Dhul-Kifly-Hemed	39	10-Jun-15	0	39	0
Dorbibi Abdalla	144	10-Jun-15	0	144	0
Hon Binty Omar	23	10-Jun-15	0	23	0
Hon Kibwana S Baya	42	10-Jun-15	0	42	0
Hon Swaleh Kibwana	22	10-Jun-15	0	22	0
Income Tax Paye	40	10-Jun-15	0	40	0
Sophie Ismail	49	10-Jun-15	0	49	0
The Standard Group	539	10-Jun-15	0	539	0
The Star	81	10-Jun-15	0	81	0
The Star	278	10-Jun-15	0	278	0
Sylvia Mitugo	90	11-Jun-15	0	90	0
Ann Menza	54	12-Jun-15	0	54	0
Doris Juma Azizi	75	12-Jun-15	0	75	0
Income Tax Paye	1	12-Jun-15	0	1	0
Mtana Tendai Lewa	36	12-Jun-15	0	36	0
Swaleh Slim	8	12-Jun-15	0	8	0
Council Of Governors	750	15-Jun-15	0	750	0
Dr Khadija Shikely	45	15-Jun-15	0	45	0
Dr Khadija Shikely	49	15-Jun-15	0	49	0
Income Tax Paye	7	15-Jun-15	0	7	0
Income Tax Paye	26	15-Jun-15	0	26	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Income Tax Paye	46	15-Jun-15	0	46	0
Income Tax Paye	76	15-Jun-15	0	76	0
Income Tax Paye	92	15-Jun-15	0	92	0
Juma Mwidau	27	15-Jun-15	0	27	0
Justina Mwikya	54	15-Jun-15	0	54	0
Kenya Safari Lodges And Hotels Ltd	733	15-Jun-15	0	733	0
Income Tax Paye	89	16-Jun-15	0	89	0
Jamal Awadh	378	16-Jun-15	0	378	0
Juma Mwidau	16	16-Jun-15	0	16	0
Juma Mwidau	56	16-Jun-15	0	56	0
Nation Media Group Limited	495	16-Jun-15	0	495	0
Rukia Juma Babu	83	16-Jun-15	0	83	0
The Standard Group	592	16-Jun-15	0	592	0
Ticha Graphics & Designs	287	16-Jun-15	0	287	0
Coastal Bottlers Ltd	135	17-Jun-15	0	135	0
David Gichuki	24	17-Jun-15	0	24	0
Fargo Courier Ltd	80	17-Jun-15	0	80	0
Farida Kowa	19	17-Jun-15	0	19	0
Fazila Amirali Yunus	44	17-Jun-15	0	44	0
Felix Musyoka	15	17-Jun-15	0	15	0
George Omondi	40	17-Jun-15	0	40	0
Gloria Mungaria	21	17-Jun-15	0	21	0
Gregory Luta	15	17-Jun-15	0	15	0
Income Tax Paye	3	17-Jun-15	0	3	0
Income Tax Paye	36	17-Jun-15	0	36	0
Juma Mwidau	50	17-Jun-15	0	50	0
Juma Mwidau	61	17-Jun-15	0	61	0
Justin Njagi Peter	10	17-Jun-15	0	10	0
Morris Mugambi	23	17-Jun-15	0	23	0
Rehema Nantume	20	17-Jun-15	0	20	0
Ridhwaqn Mummin	42	17-Jun-15	0	42	0
Shimasy Travel Co Ltd	175	17-Jun-15	0	175	0
Susan Wangari Maina	10	17-Jun-15	0	10	0
Teklamicel Beyen	26	17-Jun-15	0	26	0
Anlar Investment	540	18-Jun-15	0	540	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Bathlomew Mwanyungu	7	18-Jun-15	0	7	0
Income Tax Paye	5	18-Jun-15	0	5	0
Income Tax Paye	10	18-Jun-15	0	10	0
Income Tax Paye	11	18-Jun-15	0	11	0
Income Tax Paye	31	18-Jun-15	0	31	0
Juma Mwidau	189	18-Jun-15	0	189	0
Juma Mwidau Mwijuma	95	18-Jun-15	0	95	0
Justina Mwikya	123	18-Jun-15	0	123	0
Rose Munupe	7	18-Jun-15	0	7	0
William Mureithi	20	18-Jun-15	0	20	0
Antony M Musau	385	19-Jun-15	0	385	0
Jamboseli Global Agencies Ltd	148	19-Jun-15	0	148	0
Jamboseli Global Agencies Ltd	156	19-Jun-15	0	156	0
Khamis Mwero Maneno	595	19-Jun-15	0	595	0
Kimanthi Kiema Moki	192	19-Jun-15	0	192	0
Racheal W Mbogho	24	19-Jun-15	0	24	0
Sadama	602	19-Jun-15	0	602	0
Sophie Ismail	295	19-Jun-15	0	295	0
Aa Bayusuf & Son Ltd	6,999	22-Jun-15	0	6,999	0
Aa Bayusuf & Son Ltd	17,957	22-Jun-15	0	17,957	0
Cmc Motors Group Limited	945	22-Jun-15	0	945	0
Commissioner Of Income Tax	229	22-Jun-15	0	229	0
Impressions Advetising	351	22-Jun-15	0	351	0
Income Tax Paye	236	22-Jun-15	0	236	0
Income Tax Paye	246	22-Jun-15	0	246	0
Jamboseli Global Agencies Ltd	28	22-Jun-15	0	28	0
Jamboseli Global Agencies Ltd	47	22-Jun-15	0	47	0
Jamboseli Global Agencies Ltd	66	22-Jun-15	0	66	0
Juma Mwidau	209	22-Jun-15	0	209	0
Juma Mwidau Mwijuma	844	22-Jun-15	0	844	0
Kadima & Co Advocates	5,800	22-Jun-15	0	5,800	0
Madzayo Mrima & Jadi Advocate	928	22-Jun-15	0	928	0
Madzayo Mrima & Jadi Advocate	1,392	22-Jun-15	0	1,392	0
Muturi Gakuo & Kibara Advocate	1,290	22-Jun-15	0	1,290	0
Muturi Gakuo & Kibara Advocate	2,950	22-Jun-15	0	2,950	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Nation Media Group Limited	94	22-Jun-15	0	94	0
South Urban Logistics Ltd	626	22-Jun-15	0	626	0
Vigello And Gello Limited	6,235	22-Jun-15	0	6,235	0
Vipingo Ridge Ltd	876	22-Jun-15	0	876	0
Warsame Traders	335	22-Jun-15	0	335	0
Zara Holding	1,150	22-Jun-15	0	1,150	0
Cmc Motors Group	78	23-Jun-15	0	78	0
Cmc Motors Group Limited	33	23-Jun-15	0	33	0
Income Tax Paye	99	23-Jun-15	0	99	0
Kenya School Of Government Lower Kabete	358	23-Jun-15	0	358	0
Mamnisha K Kerditiehoh	10	23-Jun-15	0	10	0
Mamnisha K Kerditiehoh	28	23-Jun-15	0	28	0
Momac Trading Co Ltd	1,854	23-Jun-15	0	1,854	0
Muendo Julius Mwololo	233	23-Jun-15	0	233	0
Nation Wide Tours & Safaris	160	23-Jun-15	0	160	0
Onesmus Safari Mangaro	50	23-Jun-15	0	50	0
Posta Kenya	7	23-Jun-15	0	7	0
Robert Juma Mwakisagu	14	23-Jun-15	0	14	0
Salim Mohamed Jabu	8	23-Jun-15	0	8	0
Sammy W Murimi	23	23-Jun-15	0	23	0
Sheikha Mohamed Omar	29	23-Jun-15	0	29	0
Silk Entertainment	60	23-Jun-15	0	60	0
The Star	249	23-Jun-15	0	249	0
Weddy Kwekwe	145	23-Jun-15	0	145	0
Yallouris Grup Ltd	3,000	23-Jun-15	0	3,000	0
Amina Athman Ali	63	24-Jun-15	0	63	0
Anenyi Ventures	886	24-Jun-15	0	886	0
Autocom Motors	2,097	24-Jun-15	0	2,097	0
Commissioner Of Income Tax	65	24-Jun-15	0	65	0
Commissioner Of Income Tax	164	24-Jun-15	0	164	0
Commissioner Of Income Tax	506	24-Jun-15	0	506	0
Dr Shikely	90	24-Jun-15	0	90	0
Floki Enterprises	20	24-Jun-15	0	20	0
Income Tax Paye	21	24-Jun-15	0	21	0
Income Tax Paye	52	24-Jun-15	0	52	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Joyce Kiari And Others	154	24-Jun-15	0	154	0
Kirwai Entwerprises	148	24-Jun-15	0	148	0
Masumali Megji Insurance Brokers	518	24-Jun-15	0	518	0
Masumali Megji Insurance Brokers	5,401	24-Jun-15	0	5,401	0
Mombasa Water Supply	3	24-Jun-15	0	3	0
Nairobi Serena Hotel	496	24-Jun-15	0	496	0
Ahmed Omâr Fumo	757	25-Jun-15	0	757	0
Ali Boa Shalo	13	25-Jun-15	0	13	0
Antony M Musau	219	25-Jun-15	0	219	0
Ap Tononoka Dispensary	55	25-Jun-15	0	55	0
Bahati Oreste	11	25-Jun-15	0	11	0
Bokole Dispensary	55	25-Jun-15	0	55	0
Claudius Kaesa Musembi	7	25-Jun-15	0	7	0
Commissioner Of Income Tax	56	25-Jun-15	0	56	0
Daniel Odhiambo Opondo	158	25-Jun-15	0	158	0
David Karago Kehara	7	25-Jun-15	0	7	0
Dt Dobie & Company(K) Ltd	233	25-Jun-15	0	233	0
Esther Mutheru Kyole	7	25-Jun-15	0	7	0
Geoffrey Ck Katsoleh	32	25-Jun-15	0	32	0
Gk Prison-Shimo Latewa Health	225	25-Jun-15	0	225	0
Gogo Muye Lewa	19	25-Jun-15	0	19	0
Hamisi M Mwanguya	44	25-Jun-15	0	44	0
Hamisi Mgwisho	25	25-Jun-15	0	25	0
Helen Nthinga	21	25-Jun-15	0	21	0
Income Tax Paye	11	25-Jun-15	0	11	0
Income Tax Paye	25	25-Jun-15	0	25	0
John Oketch	25	25-Jun-15	0	25	0
Johnes Mwita Mbuge	6	25-Jun-15	0	6	0
Juma Mwidau	51	25-Jun-15	0	51	0
Juma Mwidau	941	25-Jun-15	0	941	0
Juma Mwidau Mwijuma	1,366	25-Jun-15	0	1,366	0
King'orani Dispensary	55	25-Jun-15	0	55	0
Margaret Syongombe Musyoka	46	25-Jun-15	0	46	0
Marimani Cdf Dispensary	55	25-Jun-15	0	55	0
Maweni Dispensary	55	25-Jun-15	0	55	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Mbuta Dispensary	55	25-Jun-15	0	55	0
Miritini Dispensary	55	25-Jun-15	0	55	0
Mlale Dispensary	55	25-Jun-15	0	55	0
Mnami Mwamchera	40	25-Jun-15	0	40	0
Moi Airport Dispensary	55	25-Jun-15	0	55	0
Pwani Feeds	349	25-Jun-15	0	349	0
State House Dispensary	55	25-Jun-15	0	55	0
Syengo Nguli	25	25-Jun-15	0	25	0
Wilson Tirah Kabutiei	95	25-Jun-15	0	95	0
Zaweria Sylvia Wanjiku	79	25-Jun-15	0	79	0
Antony M Musau	252	26-Jun-15	0	252	0
Bashamakh Enterprises	2,024	26-Jun-15	0	2,024	0
Car & General	399	26-Jun-15	0	399	0
Commissioner Of Income Tax	29	26-Jun-15	0	29	0
Commissioner Of Income Tax	29	26-Jun-15	0	29	0
Dolphine Freighters	410	26-Jun-15	0	410	0
Emerald Hotels Resort & Lodge	1,987	26-Jun-15	0	1,987	0
Ephraim Mugacha	178	26-Jun-15	0	178	0
Fatma Awale	328	26-Jun-15	0	328	0
Hassan Said Jaber Awadh	8	26-Jun-15	0	8	0
Helen Nthinga	46	26-Jun-15	0	46	0
Homlight Enterprise	50	26-Jun-15	0	50	0
Income Tax Paye	4	26-Jun-15	0	4	0
Income Tax Paye	17	26-Jun-15	0	17	0
Income Tax Paye	44	26-Jun-15	0	44	0
Income Tax Paye	53	26-Jun-15	0	53	0
Income Tax Paye	82	26-Jun-15	0	82	0
Joseph Wanarua Kamau	49	26-Jun-15	0	49	0
Juma Mwidau	234	26-Jun-15	0	234	0
Juma Mwidau	234	26-Jun-15	0	234	0
Juma Mwidau	512	26-Jun-15	0	512	0
Juma Mwidau Mwijuma	13	26-Jun-15	0	13	0
Juma Mwidau Mwijuma	13	26-Jun-15	0	13	0
Juma Mwidau Mwijuma	15	26-Jun-15	0	15	0
Juma Mwidau Mwijuma	16	26-Jun-15	0	16	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Juma Mwidau Mwijuma	32	26-Jun-15	0	32	0
Juma Mwidau Mwijuma	55	26-Jun-15	0	55	0
Juma Mwidau Mwijuma	380	26-Jun-15	0	380	0
Malalo Bakari	236	26-Jun-15	0	236	0
Mediamax Network Ltd	580	26-Jun-15	0	580	0
Ministry Of Mining	14,411	26-Jun-15	0	14,411	0
Mtalaki Mwashimba	25	26-Jun-15	0	25	0
Salma Ndoge Maro	140	26-Jun-15	0	140	0
Samson Kaingu John	630	26-Jun-15	0	630	0
Suleiman A Mlingo	66	26-Jun-15	0	66	0
Autocom Motors	14,073	27 Jun 15	0	14,073	0
Captain Andys Fishing	120	27-Jun-15	0	120	0
Commissioner Of Income Tax	26	27-Jun-15	0	26	0
Income Tax Paye	30	27-Jun-15	0	30	0
Mediamax Network Limited	165	27-Jun-15	0	165	0
Mohamed Mbaruk Mwaraesi	75	27-Jun-15	0	75	0
Wahida Omar Mohamed	70	27-Jun-15	0	70	0
Commissioner Of Income Tax	166	28-Jun-15	0	166	0
Commissioner Of Income Tax	175	28-Jun-15	0	175	0
Commissioner Of Income Tax	177	28-Jun-15	0	177	0
Dickson Katua Mutune	19	28-Jun-15	0	19	0
Income Tax Paye	30	28-Jun-15	0	30	0
Income Tax Paye	35	28-Jun-15	0	35	0
Irene Anzazi Kitti	54	28-Jun-15	0	54	0
Juma Mwidau Mwijuma	170	28-Jun-15	0	170	0
Juma Mwidau Mwijuma	199	28-Jun-15	0	199	0
Law Society Of Kenya	88	28-Jun-15	0	88	0
Matano Bakari Abdalla	34	28-Jun-15	0	34	0
Morris Mwazani Shehe	19	28-Jun-15	0	19	0
Mtalaki Mwashimba	31	28-Jun-15	0	31	0
Mtalaki Mwashimba	35	28-Jun-15	0	35	0
Ocean Drive Investment Ltd	588	28-Jun-15	0	588	0
Salim A S Hamumi	67	28-Jun-15	0	67	0
Aa Bayusuf & Son Ltd	8,750	29-Jun-15	0	8,750	0
Abdulrahman Adnan Hussein	46	29-Jun-15	0	46	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Afotu Investment	1,656	29-Jun-15	0	1,656	0
Ammo Investments	467	29-Jun-15	0	467	0
Anma Enterprise	890	29-Jun-15	0	890	0
Apollo Muinde & Ngongo	1,170	29-Jun-15	0	1,170	0
Commissioner Of Income Tax	297	29-Jun-15	0	297	0
Commissioner Of Vat	2	29-Jun-15	0	2	0
Dhulkifl Emed Khalil	60	29-Jun-15	0	60	0
Double Grace Systems	300	29-Jun-15	0	300	0
Dr Shikely	95	29-Jun-15	0	95	0
Dr Shikely	135	29-Jun-15	0	135	0
Dr Shikely	200	29-Jun-15	0	200	0
Edwins Okeyo Otieno	786	29-Jun-15	0	786	0
Evanson Kariuki Dr	56	29-Jun-15	0	56	0
Ezemmi Enterprises	1,651	29-Jun-15	0	1,651	0
Hamisi M Mwangi	60	29-Jun-15	0	60	0
Helen Nthinga	59	29-Jun-15	0	59	0
Income Tax Paye	1	29-Jun-15	0	1	0
Income Tax Paye	5	29-Jun-15	0	5	0
Income Tax Paye	12	29-Jun-15	0	12	0
Income Tax Paye	27	29-Jun-15	0	27	0
Income Tax Paye	39	29-Jun-15	0	39	0
Income Tax Paye	195	29-Jun-15	0	195	0
Institute Of Advanced Technology	45	29-Jun-15	0	45	0
Joab Baraka Unda	68	29-Jun-15	0	68	0
Juma Mwidau Mwijuma	746	29-Jun-15	0	746	0
Katana Japheth Saroh	21	29-Jun-15	0	21	0
Kenya Power-Livestock	38	29-Jun-15	0	38	0
Kimanihi Moki	45	29-Jun-15	0	45	0
Leah Wanjiru Mwangi	368	29-Jun-15	0	368	0
Marlon M Ndolo	39	29-Jun-15	0	39	0
Masumali Megji Insurance Brokers	123	29-Jun-15	0	123	0
Mohamed Abbas	433	29-Jun-15	0	433	0
Mohamed Mwinyi	17	29-Jun-15	0	17	0
Mohamed Mwinyi Mwema	17	29-Jun-15	0	17	0
Mombasa Central Band	135	29-Jun-15	0	135	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Mwakio Raphael Mchori	1	29-Jun-15	0	1	0
Prime Diagnostic Centre Limited	5,304	29-Jun-15	0	5,304	0
Rahamaan Enterprises	381	29-Jun-15	0	381	0
Robson Harris And Company Advocates	1,797	29-Jun-15	0	1,797	0
Rolian Agencies	4,514	29-Jun-15	0	4,514	0
Saba Jua Kali Engineering Works	35	29-Jun-15	0	35	0
Sophie Ismail	82	29-Jun-15	0	82	0
The Star	254	29-Jun-15	0	254	0
The Star	580	29-Jun-15	0	580	0
Thomas Mswa Mutiso	8	29-Jun-15	0	8	0
Toyota Kenya Ltd	11,330	29-Jun-15	0	11,330	0
Abdalla Mohamed Kasangamba	20	30-Jun-15	0	20	0
Abdalla Salim Mwabami	750	30-Jun-15	0	750	0
Abdallah Ali Abeid	62	30-Jun-15	0	62	0
Abdallah Khamis Abdallah	12	30-Jun-15	0	12	0
Abdallah Khamis Abdallah	19	30-Jun-15	0	19	0
Abdukarim A. Hamisi	20	30-Jun-15	0	20	0
Acuworks Agency Limited	6,262	30-Jun-15	0	6,262	0
Afya Vet Agrovvet Supplies	85	30-Jun-15	0	85	0
Alfred Jilo Kidai	17	30-Jun-15	0	17	0
Alfred Jilo Kidai	20	30-Jun-15	0	20	0
Alkhaliq Enterprises	334	30-Jun-15	0	334	0
Amir Mohammed Thoya	44	30-Jun-15	0	44	0
Anfarid Enterprises	1,110	30-Jun-15	0	1,110	0
Anisia Mwendia Ireri	11	30-Jun-15	0	11	0
Anna Juma Moses	50	30-Jun-15	0	50	0
Antony M Musau	479	30-Jun-15	0	479	0
Antony Mutua Musau	130	30-Jun-15	0	130	0
Antony Mutua Musau	186	30-Jun-15	0	186	0
Antony Mutua Musau	269	30-Jun-15	0	269	0
Antony Mutua Musau	480	30-Jun-15	0	480	0
Baha Kitsao Misanze	23	30-Jun-15	0	23	0
Bakari Athman Kahindi	20	30-Jun-15	0	20	0
Bakari Athman Kahindi	35	30-Jun-15	0	35	0
Bangushi Harith Mohammed	8	30-Jun-15	0	8	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Bangushi Harith Mohammed	18	30-Jun-15	0	18	0
Bangushi Harith Mohammed	44	30-Jun-15	0	44	0
Beatrice Santa Kai	44	30-Jun-15	0	44	0
Bernard Luke Ogola	40	30-Jun-15	0	40	0
Bintisaidi Mwinyi Mwachanze	8	30-Jun-15	0	8	0
Bwanaheri A Salim	275	30-Jun-15	0	275	0
Christine Aqua Mududa	36	30-Jun-15	0	36	0
Clara Wonge Mwachoki	14	30-Jun-15	0	14	0
Clara Wonge Mwachoki	74	30-Jun-15	0	74	0
Cmc Motors Group	6,900	30-Jun-15	0	6,900	0
Commissioner Of Income Tax	164	30-Jun-15	0	164	0
Commissioner Of Income Tax	198	30-Jun-15	0	198	0
Commissioner Of Income Tax	230	30-Jun-15	0	230	0
Commissioner Of Income Tax	321	30-Jun-15	0	321	0
Commissioner Of Income Tax	397	30-Jun-15	0	397	0
Commissioner Of Income Tax	415	30-Jun-15	0	415	0
Commissioner Of Income Tax	567	30-Jun-15	0	567	0
David Kalume Salim	44	30-Jun-15	0	44	0
Dickson Katua Mutune	6	30-Jun-15	0	6	0
Dickson Katua Mutune	9	30-Jun-15	0	9	0
Dickson Katua Mutune	30	30-Jun-15	0	30	0
Digi Plus Ltd	539	30-Jun-15	0	539	0
Dorothy Auma Adhoch	20	30-Jun-15	0	20	0
Dorothy Auma Adhoch	26	30-Jun-15	0	26	0
Duncan Odhiambo Onyango	44	30-Jun-15	0	44	0
Edwins Okeyo Otieno	270	30-Jun-15	0	270	0
Emmanuel Jembe Tsuma	16	30-Jun-15	0	16	0
Emmanuel Jembe Tsuma	89	30-Jun-15	0	89	0
Erick Mbogo	22	30-Jun-15	0	22	0
Erick Mbogo	51	30-Jun-15	0	51	0
Fadhili Mwalimu Makarani	9	30-Jun-15	0	9	0
Gasaro Hotel Limited	315	30-Jun-15	0	315	0
Gilbert Mwangombe	2	30-Jun-15	0	2	0
Halima Adan Mahamud	15	30-Jun-15	0	15	0
Halima K Said	147	30-Jun-15	0	147	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Hamisi Musa Mwidani	19	30-Jun-15	0	19	0
Hamisi Musa Mwidani	44	30-Jun-15	0	44	0
Hamisi Omar Sefu	8	30-Jun-15	0	8	0
Hatimy, Mr. Mohamed Mohamed	16	30-Jun-15	0	16	0
Hazel Ezabel N Ogunde	70	30-Jun-15	0	70	0
Income Tax Paye	7	30-Jun-15	0	7	0
Income Tax Paye	23	30-Jun-15	0	23	0
Income Tax Paye	36	30-Jun-15	0	36	0
Income Tax Paye	36	30-Jun-15	0	36	0
Income Tax Paye	63	30-Jun-15	0	63	0
Income Tax Paye	104	30-Jun-15	0	104	0
Income Tax Paye	117	30-Jun-15	0	117	0
Income Tax Paye	118	30-Jun-15	0	118	0
Israel Gwiyo Ruhu	12	30-Jun-15	0	12	0
Israel Gwiyo Ruhu	20	30-Jun-15	0	20	0
Israel Gwiyo Ruhu	28	30-Jun-15	0	28	0
Jabess Mdhai Oduor	44	30-Jun-15	0	44	0
Jabess Mdhai Oduor	73	30-Jun-15	0	73	0
Jackson Njathi Mwangi	24	30-Jun-15	0	24	0
Jacob Mnjau Kianga	43	30-Jun-15	0	43	0
Jacob Mzarimu	2	30-Jun-15	0	2	0
Jane Samira Kavezah	30	30-Jun-15	0	30	0
Jane Samira Kavezah	44	30-Jun-15	0	44	0
Jimmy Manyonge Waliaula	14	30-Jun-15	0	14	0
Jimmy Manyonge Waliaula	15	30-Jun-15	0	15	0
Jimmy Manyonge Waliaula	30	30-Jun-15	0	30	0
Jimmy Manyonge Waliaula	46	30-Jun-15	0	46	0
Jimmy Manyonge Waliaula	66	30-Jun-15	0	66	0
Joab Baraka Unda	68	30-Jun-15	0	68	0
Joseph A Karani	27	30-Jun-15	0	27	0
Joseph Odero	13	30-Jun-15	0	13	0
Juma M Juma	8	30-Jun-15	0	8	0
Juma Mwidau Mwijuma	33	30-Jun-15	0	33	0
Juma Mwidau Mwijuma	174	30-Jun-15	0	174	0
Juma Mwidau Mwijuma	174	30-Jun-15	0	174	0

COUNTY GOVERNMENT OF MOMBASA

Reports and Financial Statements

For the year ended June 30, 2015(Kshs.000)

Juma Mwidau Mwijuma	530	30-Jun-15	0	530	0
Juma Mwidau Mwijuma	537	30-Jun-15	0	537	0
Juma Mwidau Mwijuma	600	30-Jun-15	0	600	0
Juma Mwidau Mwijuma	618	30-Jun-15	0	618	0
Jumadari Kayl Sombwana	39	30-Jun-15	0	39	0
Kenya Medical Supplies Authority	2,985	30-Jun-15	0	2,985	0
Kenya School Of Government	810	30-Jun-15	0	810	0
Khamis Mwero Maneno	44	30-Jun-15	0	44	0
Kitsao Charo Vinya	2	30-Jun-15	0	2	0
Leah W Simon	40	30-Jun-15	0	40	0
Lilian Sidi Kadzitu	451	30-Jun-15	0	451	0
Loise Wanjiku Njau	180	30-Jun-15	0	180	0
Margaret N Fondo	300	30-Jun-15	0	300	0
Mariam Kadzo Menza	12	30-Jun-15	0	12	0
Marwaa General Suppliers Limited	2,352	30-Jun-15	0	2,352	0
Mnami Mwamchera	30	30-Jun-15	0	30	0
Mohamed Abdulkarim Daghar	24	30-Jun-15	0	24	0
Mohamed Madundo	8	30-Jun-15	0	8	0
Mohamed Madundo	56	30-Jun-15	0	56	0
Mombasa County Health Operations	30,000	30-Jun-15	0	30,000	0
Mombasa Water Supply	19	30-Jun-15	0	19	0
Morris Mwazani Shehe	18	30-Jun-15	0	18	0
Movine Atieno Barthy	194	30-Jun-15	0	194	0
Murfad Abdalla Amur	19	30-Jun-15	0	19	0
Music House Ltd	627	30-Jun-15	0	627	0
Mwanaisha MOhamed Mwakiboko	40	30-Jun-15	0	40	0
Mwanaisha MOhamed Mwakiboko	678	30-Jun-15	0	678	0
Nasra Ahmed Omar	7	30-Jun-15	0	7	0
Nasra Ahmed Omar	9	30-Jun-15	0	9	0
Nasra Ahmed Omar	16	30-Jun-15	0	16	0
Nasra Ahmed Omar	36	30-Jun-15	0	36	0
Nationwide Tours Safaris	152	30-Jun-15	0	152	0
Ocean Drive Investment Ltd	2,162	30-Jun-15	0	2,162	0
Ochieng Kevin Odiwuor	24	30-Jun-15	0	24	0
Ochieng Kevin Odiwuor	30	30-Jun-15	0	30	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Ochieng Kevin Odiwuor	150	30-Jun-15	0	150	0
Ochieng Kevin Odiwuor	172	30-Jun-15	0	172	0
Outer Space Technology	425	30-Jun-15	0	425	0
Patience E. Mshenga	19	30-Jun-15	0	19	0
Patricia Viti Nzioka	48	30-Jun-15	0	48	0
Paul-Oswago Onje	44	30-Jun-15	0	44	0
Pauline Nduku Mukumbu	218	30-Jun-15	0	218	0
Peninah James Mwikali	205	30-Jun-15	0	205	0
Pharmaken Limited	414	30-Jun-15	0	414	0
Pharmaken Limited	2,349	30-Jun-15	0	2,349	0
Priscillah Mema Mumba	20	30-Jun-15	0	20	0
Priscillah Mema Mumba	20	30-Jun-15	0	20	0
Priscillah Mema Mumba	34	30-Jun-15	0	34	0
Rashid Mswabah	16	30-Jun-15	0	16	0
Rashid Mswabah	20	30-Jun-15	0	20	0
Rashid Mswabah	42	30-Jun-15	0	42	0
Ready Go Limited	3,479	30-Jun-15	0	3,479	0
Robester Nasimiyu Wasike	8	30-Jun-15	0	8	0
Robison Harris & Co	10,430	30-Jun-15	0	10,430	0
Rukia Hussein Hassan	158	30-Jun-15	0	158	0
Salim Farijawa Kombo	12	30-Jun-15	0	12	0
Salim Juma Mwalimu	396	30-Jun-15	0	396	0
Salma Ndoge Maro	96	30-Jun-15	0	96	0
Sarova White Sand	140	30-Jun-15	0	140	0
Satguru Travels And Tours Services Limited	197	30-Jun-15	0	197	0
Satguru Travels And Tours Services Limited	202	30-Jun-15	0	202	0
Satguru Travels And Tours Services Limited	213	30-Jun-15	0	213	0
Satguru Travels And Tours Services Limited	221	30-Jun-15	0	221	0
Satguru Travels And Tours Services Limited	260	30-Jun-15	0	260	0
Shimasy Travel Co Ltd	33	30-Jun-15	0	33	0
Shimasy Travel Co Ltd	43	30-Jun-15	0	43	0
Shimasy Travel Co Ltd	195	30-Jun-15	0	195	0
Shimasy Travel Co Ltd	226	30-Jun-15	0	226	0
Sihama Investment Ltd	6,566	30-Jun-15	0	6,566	0
Silvester Witaba Enziani	13	30-Jun-15	0	13	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Somasha Enterprises	366	30-Jun-15	0	366	0
Sophie Ismael Kassim	836	30-Jun-15	0	836	0
Stephen Muiyuro Kariuki	459	30-Jun-15	0	459	0
Suleiman Omari Boma	44	30-Jun-15	0	44	0
Suleiman R Rashid	8	30-Jun-15	0	8	0
Thadius Achieng Ranjwayi	24	30-Jun-15	0	24	0
Timbaland Logistitcs Limited	1,433	30-Jun-15	0	1,433	0
Toyota Kenya Ltd	6,069	30-Jun-15	0	6,069	0
Trizer Mwanyika	52	30-Jun-15	0	52	0
Trizer V Mwanyika	96	30-Jun-15	0	96	0
Tubmun K O Otieno	15	30-Jun-15	0	15	0
Vincent Alex Ndege	11	30-Jun-15	0	11	0
William Kahindi Ziro	41	30-Jun-15	0	41	0
Zainab Said Ali	22	30-Jun-15	0	22	0
Zakia Ali Abdi	30	30-Jun-15	0	30	0
Bashammakh Enterprises	815	1-Jul-15	0	815	0
Fatuma Rashid	207	1-Jul-15	0	207	0
Msa International Show	1,220	3-Jul-15	0	1,220	0
Alice Okoth	50	6-Jul-15	0	50	0
Beat Tech Enterprises	121	6-Jul-15	0	121	0
Dennis Shake	3	6-Jul-15	0	3	0
Ezekiel Kai Mbango	1	6-Jul-15	0	1	0
John Mutua	30	6-Jul-15	0	30	0
Masumali Megji Insurance Brokers	123	6-Jul-15	0	123	0
Masumali Megji Insurance Brokers	123	6-Jul-15	0	123	0
Mwinyikai Mwijaa Abdalla	15	6-Jul-15	0	15	0
Salim Shabaan	15	6-Jul-15	0	15	0
Stanley Nyachae	19	6-Jul-15	0	19	0
Ali Said Mwachamanga	152	8-Jul-15	0	152	0
Diana Aluoch	28	8-Jul-15	0	28	0
Francis Katana Kombe	585	8-Jul-15	0	585	0
Israel Ruhu	118	8-Jul-15	0	118	0
John Charles Mcharo	152	8-Jul-15	0	152	0
Joyhope	154	8-Jul-15	0	154	0
Juma Mwidau	43	8-Jul-15	0	43	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Lynn Tracy Farah	56	8-Jul-15	0	56	0
Mwalimu Mohamed	152	8-Jul-15	0	152	0
Salma Noor Hussein	451	8-Jul-15	0	451	0
Shimasy Travel Co Ltd	34	8-Jul-15	0	34	0
Swabra Abdulrahman	730	8-Jul-15	0	730	0
Telwanji Enterprises	29	8-Jul-15	0	29	0
Wamaa Enterprises	93	8-Jul-15	0	93	0
Wamaa Enterprises	105	8-Jul-15	0	105	0
Dorbibi Abdalla	276	9-Jul-15	0	276	0
Abdalla Ali Abdalla	147	10-Jul-15	0	147	0
Antony Musau	242	10-Jul-15	0	242	0
Jemimma Muthoni Kihara	94	10-Jul-15	0	94	0
Sallim Sulelman	175	10-Jul-15	0	175	0
Swaleh Ali Maherera	376	10-Jul-15	0	376	0
A.B Patel & Patel	300	13-Jul-15	0	300	0
Balala & Abed Advocates	300	13-Jul-15	0	300	0
Nation Media Group	580	13-Jul-15	0	580	0
Pwani Media Group	450	13-Jul-15	0	450	0
Rehema Mlee Mwange	73	13-Jul-15	0	73	0
Robson Harris & Co -Adv	300	13-Jul-15	0	300	0
Royal Media Services	485	13-Jul-15	0	485	0
Ali Mohamed Yesa	69	14-Jul-15	0	69	0
Antony Musau	188	14-Jul-15	0	188	0
Bunnet Adagi	250	14-Jul-15	0	250	0
Coast General Hospital	32	14-Jul-15	0	32	0
Daniel Opondo	228	14-Jul-15	0	228	0
John Musuva	190	14-Jul-15	0	190	0
Abdulaziz M Salim	8	15-Jul-15	0	8	0
Aisha Jahazi Mohamed	68	15-Jul-15	0	68	0
Fatuma Faki Hussein	71	15-Jul-15	0	71	0
Hamumi Swalehe Bakari	68	15-Jul-15	0	68	0
Antony M Musau	77	22-Jul-15	0	77	0
Ali Abdullahi Ali	75	23-Jul-15	0	75	0
Grace Njeri Mwangi	26	23-Jul-15	0	26	0
Kenya Power-Health Facilities	7,950	23-Jul-15	0	7,950	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Kenya Shirts Manufacturing Co. Ltd	200	23-Jul-15	0	200	0
Masumali Megji Insurance Brokers	147	23-Jul-15	0	147	0
Prince Stanley Nyachae	454	23-Jul-15	0	454	0
Safaricom Ltd	6,675	23-Jul-15	0	6,675	0
Horizon Travel Agent Services	239	29-Jul-15	0	239	0
Horizon Travel Agent Services	633	29-Jul-15	0	633	0
Horizon Travel Agent Services	1,191	29-Jul-15	0	1,191	0
Francis Charo	75	30-Jul-15	0	75	0
Omar Bakari Hanzi	82	31-Jul-15	0	82	0
John Mwanyumba Mlekenyi	14	3-Aug-15	0	14	0
Juma Mwidau	640	7-Aug-15	0	640	0
Stephen K Muiyoro	180	10-Aug-15	0	180	0
Juma Mwidau Mwijuma	378	11-Aug-15	0	378	0
Staff Accommodation(Hill Secondary)	448	11-Aug-15	0	448	0
8648-Kma	566	2014/2015	0	566	0
Afna Sacco	29	2014/2015	0	29	0
African Banking Corporation	20	2014/2015	0	20	0
African Retail Traders	13	2014/2015	0	13	0
Afya Sacco Society Ltd-Loan Deductions	10,578	2014/2015	0	10,578	0
Amedo Centres Kenya Ltd	62	2014/2015	0	62	0
Amek	15	2014/2015	0	15	0
Apollo Life Assurance Limited	33	2014/2015	0	33	0
Ardhi Welfare Association	1,223	2014/2015	0	1,223	0
Argos Furnishers Limited	71	2014/2015	0	71	0
Asili Sacco	370	2014/2015	0	370	0
Association Of Medical Records	27	2014/2015	0	27	0
Association Of Public Health Officers Kenya	19	2014/2015	0	19	0
Bandari Sacco Ltd	125	2014/2015	0	125	0
Blue Limited Collections Account	161	2014/2015	0	161	0
British American Insurance Co.(K) Limited	472	2014/2015	0	472	0
Cannon Assurance (K) Ltd	124	2014/2015	0	124	0
Capex Life Insurance	32	2014/2015	0	32	0
Cfc Life Assurance(Liberty Assurance)	764	2014/2015	0	764	0
Cic Insurance Group	269	2014/2015	0	269	0
Corporate Insurance	209	2014/2015	0	209	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Economic Credit Traders Ltd	133	2014/2015	0	133	0
Elimu Sacco Society Limited	103	2014/2015	0	103	0
Emu Inya Enterprises Limited	1,050	2014/2015	0	1,050	0
Faulu Kenya Limited	2,435	2014/2015	0	2,435	0
Gussi Mwalimu Sacco	115	2014/2015	0	115	0
Harambee Savings And Credit Cooperative Society	3,786	2014/2015	0	3,786	0
Hazina Sacco Society Ltd	715	2014/2015	0	715	0
Helb (Higher Education Loans Board)	244	2014/2015	0	244	0
Imarika Sacco	1,181	2014/2015	0	1,181	0
Immigration Welfare	5	2014/2015	0	5	0
Industrial Staff Welfare Association	53	2014/2015	0	53	0
Industry Staff Association	63	2014/2015	0	63	0
Insurance Co.Of East Africa	1,419	2014/2015	0	1,419	0
Izwe Loans Kenya Ltd	4	2014/2015	0	4	0
Jamii Sacco Society Limited	391	2014/2015	0	391	0
Jitegemee Sacco	68,865	2014/2015	0	68,865	0
Jogoo Sacco	3,956	2014/2015	0	3,956	0
Kdta	12	2014/2015	0	12	0
Kenfiba(Kenya Fire Brigades Association)	83	2014/2015	0	83	0
Kenindia Insurance Company Limited	283	2014/2015	0	283	0
Kenya Association Of Livestock	7	2014/2015	0	7	0
Kenya Association Of Radiography	51	2014/2015	0	51	0
Kenya Civil Servants Welfare	2	2014/2015	0	2	0
Kenya Clinical Officers Association	77	2014/2015	0	77	0
Kenya Credit Traders	23	2014/2015	0	23	0
Kenya Local Government Workers Union	8,355	2014/2015	0	8,355	0
Kenya Medical Drivers Association	1	2014/2015	0	1	0
Kenya Medical Pp &Dentist	416	2014/2015	0	416	0
Kenya N Secretaries Association	50	2014/2015	0	50	0
Kenya National Union Of Nurses	428	2014/2015	0	428	0
Kenya Occupational Therapy	38	2014/2015	0	38	0
Kenya Plasters Association	5	2014/2015	0	5	0
Kenya Society Of Agricultural Professionals	19	2014/2015	0	19	0
Kenya Society Of Physiotherapy	14	2014/2015	0	14	0
Kenya Vet Association Of Nyeri	18	2014/2015	0	18	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Kenya Water Technician Association	2	2014/2015	0	2	0
Knda	30	2014/2015	0	30	0
K-Pa	0	2014/2015	0	0	0
Ktda	4	2014/2015	0	4	0
Kukopesha Ltd	404	2014/2015	0	404	0
Kwale Civic Workers Sacco	47	2014/2015	0	47	0
Local Authority Pension Trust(Lap Trust)	383,423	2014/2015	0	383,423	0
Local Authority Provident Fund	128,174	2014/2015	0	128,174	0
Madison Insurance Company Kenya Ltd	2,104	2014/2015	0	2,104	0
Magereza Sacco	18	2014/2015	0	18	0
Mazingira Welfare And Sports Association	8	2014/2015	0	8	0
Medical Lab Science Officers	57	2014/2015	0	57	0
Micro Africa Limited	469	2014/2015	0	469	0
Migori Kilimo Self Help Group	17	2014/2015	0	17	0
Mlwasa	89	2014/2015	0	89	0
Mombasa Teachers Sacco	71	2014/2015	0	71	0
Mombasa Welfare	41	2014/2015	0	41	0
Mow Sports And Welfare	65	2014/2015	0	65	0
Mwalimu National Sacco	567	2014/2015	0	567	0
Mwito Sacco	1,203	2014/2015	0	1,203	0
Nacico Sacco Society Limited	1,163	2014/2015	0	1,163	0
Nairobi Provisional Cooperative Office	3	2014/2015	0	3	0
National Association Of Orthopaedic	17	2014/2015	0	17	0
National Nurses Association Of Kenya	107	2014/2015	0	107	0
National Social Security Fund	1,372	2014/2015	0	1,372	0
Ngao Credit Limited	39	2014/2015	0	39	0
Nyeri Teachers Sacco	555	2014/2015	0	555	0
Nys Medical	3	2014/2015	0	3	0
Ohak	11	2014/2015	0	11	0
Old Mutual Life Assurance Company Limited	214	2014/2015	0	214	0
Pan Africa Life Assurance Limited	257	2014/2015	0	257	0
Paymaster - General (Paye)	237,475	2014/2015	0	237,475	0
Pioneer Assurance	1,181	2014/2015	0	1,181	0
Platinum Credit Ltd	569	2014/2015	0	569	0
Prudential Life Assurance	165	2014/2015	0	165	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Public Service Commission	8	2014/2015	0	8	0
Rafiki Deposit Taking Microfinance	29	2014/2015	0	29	0
Saham Assurance Co.Ltd	116	2014/2015	0	116	0
Sauti Sacco	235	2014/2015	0	235	0
Save As You Earn (Saye)	546	2014/2015	0	546	0
Sheria Sacco	184	2014/2015	0	184	0
Shield Assurance Company	390	2014/2015	0	390	0
Shirika Sacco	661	2014/2015	0	661	0
Swa-Sheria	2	2014/2015	0	2	0
The Judiciary	1,143	2014/2015	0	1,143	0
Transcom Sacco	173	2014/2015	0	173	0
Uap Provincial Insurance	70	2014/2015	0	70	0
Ufundi Sacco	222	2014/2015	0	222	0
Ukaguzi Sacco	143	2014/2015	0	143	0
Ukulima Sacco Society Limited	1,965	2014/2015	0	1,965	0
Union Of Kenya Civil Servants	2,116	2014/2015	0	2,116	0
Union(Cotu)	3	2014/2015	0	3	0
Ushuru Sacco	101	2014/2015	0	101	0
W.C.P.S.	3,984	2014/2015	0	3,984	0
Wana- Anga	62	2014/2015	0	62	0
Water Welfare Association	1	2014/2015	0	1	0
Xplico Insurance Ltd	29	2014/2015	0	29	0
	1,275,067		0	1,275,067	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

ANNEX 2 - ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2014	2013	
Dikans investments - DEVLPH19	412.15	30-Jan-15	-	412.15		
Dikans investments - DEVLPH18	412.15	15-Apr-15	-	412.15		
Njuca consolidated company limited - stdtrndev49	1,313.67	16-Apr-15	-	1,313.67		
Njuca consolidated company limited - stdtrndev52	1,313.67	16-Apr-15	-	1,313.67		
Njuca consolidated company limited - stdtrndev55	1,313.67	17-Apr-15	-	1,313.67		
Liya motors engineering contractors - edudev14	683.46	30-Apr-15	-	683.46		
Dry dock suppliers ltd - stdtrndev57	335.67	30-Apr-15	-	335.67		
Ngamia company ltd - stdtrndev58	490.94	30-Apr-15	-	490.94		
Ribu services kenya - stdtrndev59	323.40	30-Apr-15	-	323.40		
Zamzam construction company limited - stdtrndev60	914.60	30-Apr-15	-	914.60		
Liya motors engineering contractors - edudev15	683.46	4-May-15	-	683.46		
Suhufi agencies limited - STDTRNDEV61	556.04	4-May-15	-	556.04		
Greatcom agencies - STDFINDEV85	562.61	7-May-15	-	562.61		
Ribu services kenya - stdfindv86	586.06	7-May-15	-	586.06		
Ruami enterprises - stdfinmay32	126.80	12-May-15	-	126.80		
Ruami enterprises - stdfindv94	124.94	15-May-15	-	124.94		
Maz engineering & construction limited - edudev16	628.62	15-May-15	-	628.62		
Shree haree builders - STDEXECDEV35	420.23	16-May-15	-	420.23		
Ruami enterprises - stdfinmay68	82.43	18-May-15	-	82.43		
Tawfiq mohamed salim - EDUDEV20	370.61	21-May-15	-	370.61		
Rolian agencies - stdxecdev55	340.78	22-May-15	-	340.78		
Maz engineering & construction limited - edudev26	514.39	27-May-15	-	514.39		
President marine kenya limited - stdtrndev65	126.15	28-May-15	-	126.15		
M-craft builders ltd - stdxecdev80	361.20	29-May-15	-	361.20		
Abdulkham ahmed bayusuf and sons - STDTRNDEV70	2,117.61	3-Jun-15	-	2,117.61		
Debroso construction limited - edudev27	457.52	5-Jun-15	-	457.52		
Belters green agency ltd - devlph20	450.03	5-Jun-15	-	450.03		
Vigello and gello limited - devtrd88	762.03	22-Jun-15	-	762.03		
Abdulkham ahmed bayusuf and sons - STDEXECDEV93	1,795.65	24-Jun-15	-	1,795.65		
Coxwell express co. Ltd - stdxecdev94	1,600.44	24-Jun-15	-	1,600.44		
Njuca consolidated company limited - stdxecdev95	3,940.48	24-Jun-15	-	3,940.48		
Abdulkham ahmed bayusuf and sons - STDEXECDEV96	699.90	24-Jun-15	-	699.90		
Zenith office expedition solutions - stdtrndev88	1,280.63	24-Jun-15	-	1,280.63		
Ribu services kenya - stdtrndev80	1,100.59	24-Jun-15	-	1,100.59		
Ragot limited - stdtrndev81	1,685.94	24-Jun-15	-	1,685.94		
Njuca consolidated company limited - stdtrndev82	545.46	24-Jun-15	-	545.46		

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Maz engineering & construction limited - stdtrndev83	491.79	24-Jun-15	-	491.79
Dry dock suppliers ltd - stdtrndev84	1,717.90	24-Jun-15	-	1,717.90
Greatcom agencies - STDTRNDEV85	341.71	24-Jun-15	-	341.71
Njuca consolidated company limited - stdtrndev86	2,174.05	24-Jun-15	-	2,174.05
Yuaf agencies limited - stdtrndev89	216.85	24-Jun-15	-	216.85
Laza holdings ltd - stdtrndev120	186.26	25-Jun-15	-	186.26
Kasamba enterprises ltd - stdtrndev126	1,570.02	27-Jun-15	-	1,570.02
Harbor city services limited - stdtrndev127	86.02	27-Jun-15	-	86.02
M-craft builders ltd - stdexcecvdev130	594.09	28-Jun-15	-	594.09
Ribu services kenya - stdfindv182	579.86	28-Jun-15	-	579.86
Rejomax holdings limited - stdfindv181	587.21	28-Jun-15	-	587.21
Dry dock suppliers ltd - stdfindv182	552.76	28-Jun-15	-	552.76
Dry dock suppliers ltd - stdfindv183	588.52	28-Jun-15	-	588.52
Greatcom agencies - STDFINDEV184	582.90	28-Jun-15	-	582.90
Greatcom agencies - STDFINDEV185	442.55	28-Jun-15	-	442.55
Maz engineering & construction limited - edudev65	454.27	28-Jun-15	-	454.27
Lombardo enterprises - stdlphdev32	991.36	29-Jun-15	-	991.36
Dry dock suppliers ltd - stdfindv263	548.29	30-Jun-15	-	548.29
Maz engineering & construction limited - stdfindv275	1,384.79	30-Jun-15	-	1,384.79
Coxwell express co. Ltd - stdfindv276	1,888.59	30-Jun-15	-	1,888.59
Maz engineering & construction limited - stdfindv277	1,323.89	30-Jun-15	-	1,323.89
Ribu services kenya - stdfindv278	659.76	30-Jun-15	-	659.76
Tawfiq mohamed salim - STDEDUFE3	-	30-Jun-15	-	-
Dantax enterprises - stdedufe1	433.89	30-Jun-15	-	433.89
Njaka-njega (east africa) limited - stdedufe2	354.13	30-Jun-15	-	354.13
Acuworks agency limited - stddevhlt21	765.22	30-Jun-15	-	765.22
Vigello and gello limited - devtrd200	-	30-Jun-15	-	-
Greatcom agencies - FINDEV151	1,046.74	31-Aug-15	-	1,046.74
Ribu services kenya - findv152	891.05	31-Aug-15	-	891.05
Maz engineering & construction limited - findv153	2,397.64	31-Aug-15	-	2,397.64
Greatcom agencies - FINDEV1513	666.94	7-Sep-15	-	666.94
Vigello and gello limited - findv1523	1,069.91	11-Sep-15	-	1,069.91
Tawfiq mohamed salim - FINDEV1531	712.48	11-Sep-15	-	712.48
TOTAL	55,735.40			55,735.40

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

ANNEX 3 - ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
Abdulkarim A Bashir	3,543	1,821	1,722
Agnes Lillian Mwangwabi	249	239	10
Ahmed M Farrah	1,256	0	1,256
Ali Hassan Joho	486	442	44
Anthony Njaramba	68	47	21
Antony Mutua Musau	2,180	1,000	1,180
Athman Matano Heri	50	50	0
Benard Nyaribo Miregwa	3,788	446	3,342
Bunnett Adagi Olaka	2,100	2,100	0
Cynthia Njeri Dzilla	406	406	0
David Gachuhi Githumbi	26	26	0
Doline Kavumbi Masha	2,798	0	2,798
Elizabeth Wanjiru Kuria	103	103	0
Eric Tony Kenga	163	163	0
Esther Ingolo	165	15	150
Fakih Sheba Hassan	130	129	1
Farida Tabu Salim	3,957	1,978	1,979
Fatma Abdalla Awale	68	0	68
Grace BJ Kaingu	135	135	0
Hamid Mohamed Omar	1,010	0	1,010
Hamisi M Mwanguya	488	269	219
Hassan Ali Omar	200	135	65
Hassan James Murigu	836	599	237
Hazel Ezabel N Ogunde	4,003	2,278	1,726
Idris Abdirahman	551	50	501
Irene Anzazi Kitti	1,280	234	1,046
Isaac Angote Onguku	276	276	0
Jackson Njathi Mwangi	307	144	163
Jamila Njeri Mohamed	345	257	88
Joab Baraka Unda	895	813	82
Judith Munga Johana	40	40	0
Juliana Whonge Cherera	3,131	1,284	1,847
Justina Kavuu Mwikya	1,676	1,576	101
Keneth Adembesa Asamba	50	0	50
Khamis Ahmed Juma	102	(7)	109
Kinana Khamis Juma	314	234	80
Kizuka Juma Ali	1,669	132	1,537
Lilian Sidi Kadzitu	1,000	0	1,000
Lynne Farrah	468	468	0
Margaret Nyamvula Fondo	25	25	1

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Martin Onyango Achar		230	230	0
Mary Bhentah Mwambada		20	17	3
Mathew C Mwachiro		459	459	0
Mbelle Patrick Mwavula		582	562	20
Mohamed Abbas Mohamed		541	356	185
Mohamed Abdulkarim Daghar		2,040	512	1,528
Mohamed Ali		97	83	14
Mohamed Swaleh Awadh Bates		135	135	0
Mtalaki Mwashimba		6,608	2,055	4,553
Mtana Tendai Lewa		1,122	936	186
Muslim Mbarak Awadh		24	24	0
Nyamvula Serah Amest		44	0	44
Nyevu Malanga Lwambi		250	250	0
Paul Nguzo Okotch		291	184	107
Regina Jacinta Apiyo		30	0	30
Rehema Abdulaziz Shaban		787	787	0
Richard N Monanka		177	177	0
Rose Jumwa Ngowa		348	330	18
Said Mohamed Gulleid		1,377	0	1,377
Salim Bakari Mohamed		796	500	296
Salma Noor Hussein		38	38	0
Samson C Mwachiro		85	85	0
Simon Chege Mbaro		2,750	2,750	0
Sophie Ismael Kassim		1,554	1,123	431
Swaleh Mvumba Mangisi		400	370	30
Swalehe Sudi Babu		262	254	8
Terezia Bebbora Nillauzi		325	325	0
Umkaltuima Mohamed Bashir		1,687	1,618	69
Wahida Omar Mohamed		1,520	1,440	80
Zainab Mohamed Kale		495	495	0
Alphonse Jacinta Apiyo		380	380	0
Carollne S Masal		30	30	0
Magaret A Otieno		50	50	0
		0	0	0
Margret Nyamvuia Fondo		0	0	0
Abdalla Mohamed Kasangamba		214	0	214
Abdalla Ngochi Juma		95	0	95
Abdallah Ali Abeid		89	26	63
Abdallah Khamis Abdallah		180	0	180
Abdukarim A. Hamisi		102	0	102
Abubakar Rashid Kibwana		271	0	271
Ahmed Omar Ebrahim		56	0	56
Alfred Jilo Kidai		36	20	17
Anna Juma Moses		170	50	120
Babu Ali Said		86	0	86
Baha Kitsao Misanze		159	67	92
Bakari Athman Kahindi		43	20	24

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Bangushi Harith Mohammed		667	667	0
Bangushi Harith Mohammed		2,634	0	2,634
Beatrice Santa Kai		4	4	0
Bernard Luke Ogola		791	656	135
Bijabu Abdalla		160	0	160
Bintisaidi Mwinyi Mwachanze		1,042	126	916
Carolynn Auma		84	0	84
Christine Aqua Mududa		423	400	24
Clara Wonge Mwachoki		164	42	122
David Kalume Salim		327	0	327
David Mangi Kitsao		22	0	22
Dhulkifl Emed Khalil		71	0	71
Dickson Katua Mutune		19	15	4
Dorothy Auma Adhoch		743	46	697
Duncan Odhiambo Onyango		131	30	101
Emily Sialo Pere		86	30	56
Enock Mwinga Mwadziwe		341	0	341
Erick Mbogo		273	163	110
Esther W Gacheru		37	0	37
Eve Sebby		831	811	20
Fadhili Mwalimu Makarani		119	30	89
Fatma Swaleh Mote		313	0	313
Fatuma Salim Babu		68	0	68
Firdaus Harith Mohamed		60	30	30
Halima Adan Mahamud		52	0	52
Halima K Said		50	0	50
Hamisi Musa Mwidani		271	19	252
Hamisi Omar Sefu		12	0	12
Hatimy, Mr. Mohamed Mohamed		133	16	117
Hudson Karume Muhembere		1,976	0	1,976
Ibrahim Abdalla Kondo		380	271	109
Israel Gwiyo Ruhu		0	0	0
Jabess Mdhai Oduor		161	73	87
Jackson Njathi Mwangi		107	0	107
Jane Samira Kavezah		47	0	47
Janet Nzara Kai		34	0	34
Joseph A Karani		30	30	0
Juma M Juma		62	25	37
Jumadari Kayl Sombwana		42	39	3
Jumanne Salim		53	0	53
Karisa Nzai Munyika		30	0	30
Kassim Mohamed Umeya		325	0	325
Khamis Ali Mwabashiri		196	0	196
Khamis Mwero Maneno		46	0	46
Kibwana Swaleh Baya		323	315	8
Kizito Okoth Opeya		22	0	22
Leah W Simon		2,507	0	2,507

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Hamisi Omar Sefu		12	0	12
Harriet Nkatha Ngeera		20	20	0
Hatimy, Mr. Mohamed Mohamed		1,447	163	1,284
Henry K Mwambegu		40	40	0
Hilmi Ali Juma		463	463	0
Humphrey Nthiga Njagi		11	11	0
Husna Abdalla Mitsanze		150	0	150
Ibrahim Abdalla Kondo		22	0	22
Jabu Mzee Kasirani		43	43	0
Jacob Mnjau Kianga		137	27	110
John Samson Kazungu		335	335	0
Jonathan Nyongesa Namulala		80	80	0
Joseph A Karani		12	0	12
Juliana Whonge Cherera		1,448	1,148	301
Kaltuma A Sori		10	0	10
Kibwana Swaleh Baya		22	0	22
Kinana Khamis Juma		250	0	250
Leah W Simon		232	0	232
Leah Wanjiru Mwangi		28	28	0
Lucy Chizi Chireri		42	0	42
Maimuna Salim Mwawasi		45	0	45
Margaret A Otieno		275	172	103
Margaret Munyazi Chibungu		50	50	0
Margaret Tumaini Mwangi		250	250	0
Mark Maghanga Mshila		50	50	0
Martin Onyango Achar		200	200	0
Mary Adhiambo Okach		40	0	40
Mary Mere Mwangandi		20	0	20
Mejumaa Omari Mboga		726	0	726
Michael Lessempe Kirgotty		135	135	0
Mohamed Salim Bilafif		39	39	0
Mohamed Shenga Mwinyinguti		16	0	16
Munira K S Kibiringo		235	235	0
Mwanaisha Abdi Juma		56	25	32
Mwanaisha Bwajuma Mohamed		10	0	10
Mwende Samson		1,050	1,050	0
Mwinyikai M Abdalla		31	31	0
Naomi Machocho Mwadime		40	40	0
Nicholas Garama Mwachiru		326	326	0
Nuru Suleiman Khamis		207	207	0
Omar Abdalla		25	25	0
Omar Mahmoud Ali		1,260	163	1,097
Penina Temea Nzyoki		320	320	0
Racheal Wasai Mbogho		97	80	17
Ramadhan Omar		38	38	0
Rehema Bakari Ali		226	226	0
Rehema Mlee Mwangi		110	109	1

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Rehma Mohamed Ali		923	923	0
Ridhiwani Ayub Buhiri		60	44	16
Salim Juma Mwalimu		342	0	342
Salim Kibwana Mwijuma		242	242	0
Samira Omar Ali		22	21	0
Stephen Emmanuel Wangudi		200	0	200
Tsala Halima Bakari		450	0	450
Umkaltuma Mohamed Bashir		1,599	1,599	0
Valoisy Kissoly Msabaa		14	14	0
Vincent Ojoi Ouma		11	11	0
Wahida Omar Mohamed		2,025	2,025	0
Yasmin Salim Sened		43	43	0
Zainab Omar Mumba		42	0	42
Zillah Wonge Kawuro		20	20	0
Zubeda Ramadhan Ali		1,583	0	1,583
A Bebi Rashid		20	0	20
Asha H Salim		60	30	30
Baha Kitsao Misanze		12	0	12
Mkoka George Mwangandi		52	52	0
Robert Makokha Murunga		308	308	0
Shadrack Kadzenga Chando		40	20	20
Sophie Wandoe Mwalimo		182	161	21
Tolbert Ochieng Ochogo		130	130	0
Abdalla Mohamed Kasangamba		42	0	42
Abubakar Rashid Kibwana		46	0	46
Amir Mohammed Thoya		46	0	46
Baha Kitsao Misanze		13	0	13
Benson Shole Kitiabi		15	15	0
Edwins Okeyo Otieno		130	90	40
Eve Sebby		38	0	38
Faith Wanza Mutuku		20	20	0
Fatma Swaleh Mote		52	0	52
Grace Kinya Nturibi		34	34	0
Hamisi Omar Sefu		13	0	13
Haningtone Kisingo Kililo		2,698	2,698	0
Irene Anzazi Kitti		158	158	0
Lawrence Mafuta Mukoyani		833	793	40
Leah W Simon		38	0	38
Lilian Sidi Kadzitu		1,496	451	1,045
Lynne Farrah		231	211	20
Mary Kajumwa Price		170	140	30
Mohamed Ibrahim Abdi		947	0	947
Mohamed Rashid Ali		742	733	9
Nasser Rashid Suleiman		46	0	46
Nixon Kilukumi		295	295	0
Saad Faraj Ahmed		52	0	52
Salma Noor Hussein		719	719	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Samira Omar Ali		1,082	929	153
Simon Chege Mbaro		8,256	8,256	0
Tumbo Joab Othiambo		3,403	2,196	1,207
Abdalla Mohamed Kasangamba		30	0	30
Abubakar Rashid Kibwana		26	0	26
Ahmed Omar Ebrahim		26	0	26
Alex Ndolani Magaro		15	15	0
Baha Kitsao Misanze		12	0	12
Beatrice Santa Kai		32	0	32
Bernard Luke Ogola		22	0	22
Betty Karimi Mutuma		991	180	811
Bintisaidi Mwinyi Mwachanze		22	0	22
Bwanaheri A Salim		321	315	6
Carolynn Auma		26	0	26
Christine Aqua Mududa		26	0	26
Daniel Calys Makokha		235	235	0
Dorothy Auma Adhoch		26	0	26
Duncan Odhiambo Onyango		26	0	26
Emma W Huho		50	50	0
Enock Mwinga Mwadziwe		26	0	26
Esther W Gacheru		37	25	12
Farida Salim Rashid		458	458	0
Gogo Muye Lewa		50	50	0
Grace Kinya Nturibi		344	344	0
Grace Mwasaghuwa Guyo		20	0	20
Hamisi Omar Sefu		12	0	12
Husna Said Karama		508	478	30
John Musuva		49	49	0
Joseph A Karani		12	0	12
Josephine Kanini Musyoki		93	93	0
Kibwana Swaleh Baya		26	0	26
Leah W Simon		22	0	22
Maimuna C Mashuhuli		26	0	26
Maimuna Salim Mwawasi		56	14	42
Mary Akinyi Okoo		26	0	26
Mohamed Ndanda Chiro		30	0	30
Mtana Tendai Lewa		1,103	913	189
Mwanamwinyi M Juma		161	36	125
Mworia Koome Bernard		2,463	211	2,252
Patrick Malingi Muganga		26	0	26
Patrick Peter Muiruri		26	26	0
Priscilla Mema Mumba		26	0	26
Regina Mukethe		35	30	5
Somoe Ali Madi		30	30	0
Stephen Emmanuel Wangudi		26	0	26
Suleiman Omar Boma		26	0	26
Suleiman R Rashid		12	0	12

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Trizer V Mwanyika		52	26	26
Zaweria Sylvia Wanjiku		201	110	90
Zaina Sunkar		800	800	0
Aziza Katsutsu		167	167	0
Binty Omar		119	86	33
Celina Muthoni Kithinji		115	115	0
Ebrahim Husein Mohammedhanif		179	179	0
Esha Mohamed Bakari		19	0	19
Florence Wachuka Wachira		21	21	0
Gladys Aluoch Diana Ochogo		45	28	17
Hamid Mohamed Adam		718	0	718
Isaac Mumba Jewa		1,307	0	1,307
Josephine K Kakai		17	17	0
Joyce Kamara Mugo		107	107	0
Juliah Kulola Nyatta		167	137	30
Justina Kavuu Mwikya		34	34	0
Khadija Mbarak Awadh		24	24	0
Khadija Sood Mohamed Shikely		642	564	78
Lilian Wachuka Njuguna		30	30	0
Mary Adhiambo Ochola		32	0	32
Mohamed Salim		47	0	47
Paul Gikuru Kariuki		22	22	0
Richard Amiani Isindu		36	36	0
Ruth Njoki Ndiru		215	215	0
Said Khamisi Chuma		21	17	4
Samwel Nyakundi Motuka		161	131	30
Sarah Majala Kayanda		56	56	0
Shem Onyango Patta		227	226	0
Stephen Muiyuro Kariuki		616	616	0
Suleiman Thani Thani		24	0	24
Swalehe C Jamanda		20	0	20
Wekesa Chrysantus Simiyu		100	100	0
Florence Mhache Kadzenga		63	42	21
Loise Wanjiku Njau		359	180	180
Lucy Nyambura		156	156	0
Babu Mwijaa Ahmed		3,106	93	3,013
Dickson V Mugaza		22	0	22
Donald Onyango Wagaka		982	982	0
Fatma Abdalla Awale		60	0	60
Halima Omar Mwazito		9	9	0
Joseph Wanarua Kamau		164	164	0
Mary Saru Kirigha		32	32	0
Maxwell R Shoka		17	0	17
Mohamed Salim Bilafif		56	46	10
Nasoro Bakari Mwamaovu		11	0	11
Peter M Munyao		138	138	0
Rajab Babu Idi		18	0	18

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Salim A S Hamumi		290	290	0
Samson Kaingu John		494	493	0
Zubeda Ramadhan Ali		874	849	25
Rose Kamene Timothy		23	23	0
Alfred M Mwakio		150	150	0
Ali A Sasa		332	332	0
Ali Boa Shalo		0	0	0
Anne K Menza		110	110	0
Bernard Luke Ogola		475	0	475
Bunnett Adagi Olaka		2,011	2,011	0
Caroline Nzembi Mutua		467	107	360
Doctor Yussuf Hussein		268	190	77
Donald Peter Karisa		29	0	29
Elvina Malombo Mzungu		1,255	1,212	43
Esther Ingolo		202	72	130
Hamid A Abubakar		189	121	68
Hannah Zena Banda		58	58	0
Hazel Jemutal Koltoba		1,802	1,801	1
Hilmi Ali Juma		148	148	0
Hudson Karume Muhembere		74	0	74
Jacob Odhiambo Onyango		233	149	84
Joseph Wanarua Kamau		2,316	2,296	20
Juliana Whonge Cherera		527	0	527
Julius Mndwarigha Walele		198	198	0
Juma Masoud Ramwendo		134	40	94
Lawrence Wachira Mwangi		156	156	0
Margaret Munyazi Chibungu		78	78	0
Mike Paul Mwathi Chabari		275	275	0
Mohamed Abbas Mohamed		960	121	839
Munira K S Kibiringo		177	177	0
Naila Hamid Ahmed		160	160	0
Nasra Abdulrazak Ahmed		8	8	0
Nassir Yusuf Mohammed		319	319	0
Nunu Swaleh Mzee		605	305	300
Patience E. Mshenga		230	230	0
Rama Hemed Gongah		513	513	0
Rose Gesare Mokaya		10	0	10
Rukia Juma Babu		392	309	83
Salma Noor Hussein		907	907	0
Sarah W Mwaeni		82	0	82
Silvester Witaba Enziani		60	0	60
Swaleh Mvumba Mangisi		62	62	0
Abdallah Salim Mwabami		12,394	6,197	6,197
Alex Mbwiga Mturi		10	0	10
Kimonyi Mwendu Eunice		63	63	0
Mwanasha Juma Tedu		103	103	0
Regina Mbeyu Mwamuye		63	63	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Abdulwahab Abdulrahman Mbarak		1,046	1,000	46
Bakari Athman Kahindi		1,133	0	1,133
Bangushi Harith Mohammed		2,642	2,586	56
Dhulkifi Emed Khalil		1,298	1,298	0
Fakih Sheba Hassan		318	0	318
Fatma Abdalla Awale		27	27	0
Fatma Swaleh Mote		44	0	44
Fredrick Emojong Idiama		954	0	954
Hamisi M Mwanguya		67	24	44
Hatimy, Mr. Mohamed Mohamed		242	0	242
Ibrahim Abdalla Kondo		44	0	44
Irene Anzazi Kitti		45	45	0
Malaki Kibeti Tenai		165	165	0
Mamnisha K Kerditiehom		400	50	350
Mohamed Bakari Mwabindo		26	26	0
Mohamed Ibrahim Abdi		53	0	53
Mudhari Abu Mudhari		12	12	0
Nyondo Ngao Nyae		96	96	0
Omar Alwy Mohamed		1,144	1,144	0
Omunyasia Makokha		187	157	30
Paul Nguzo Okotch		127	127	0
Rashid Omar Hassan		19	0	19
Rehma Mohamed Ali		519	519	0
Richard Mbwele Mwagojo		88	88	0
Ridhiwani Ayub Buhiri		252	252	0
Salim Kibwana Mwijuma		652	543	109
Seda James Onjwang		500	0	500
Thomas Mswa Mutiso		26	26	0
Vincent Ojoi Ouma		75	50	25
Anna Ndunge Nthusi		58	58	0
Katundu Joseph Mwongela		48	48	0
Shufaa Mohamed Ramadhani		58	58	0
Ali Mashuhuli		38	38	0
Arome Sammy Mchombo		1,408	24	1,384
Barthlomew Chakuri Mwanyungu		105	55	50
Chrisantus Mwadime Mwaligho		884	0	884
Dadson Ndugo Munyiri		60	0	60
Dorbibi Ghalib Abdalla		1,556	993	564
Erick Muchassy Barasa		43	42	1
Fatuma Osman Ahmed		63	63	0
Francis Foleni Thoya		22	22	0
Fredrick Omondi Pius Muok		19	18	1
Gladness Mawondo Gangu Ramtu		103	103	0
Hashora Morowa Gafo		60	60	0
Hesbon Okeyo Siko		994	0	994
Idris Abdirahman		116	0	116
John Suit Mogeni Ntabo		884	0	884

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Khafsa Fakh Hajj		1,142	1,142	0
Mohamed Ali Mwinyi		10	10	0
Omar Abdalla		82	81	1
Omar Mahmoud Ali		10	0	10
Patience Dzame Kombo		48	0	48
Paul Ogweni Manyala		1,862	978	884
Rose Mbaika Mnupe		165	165	0
Salim Abdulrabi Khalil		884	0	884
Salim Mohamed Jabu		243	139	104
Shebani Hamisi Juma		24	0	24
Juosephine P.Adhiambo Odongo		63	63	0
Leah Wanjiru Mwangi		736	736	0
Lydia A Muleshe		284	283	1
Matilda Mercy Chao Mdamu		63	63	0
Narolyn Phikiri Phylemon		63	63	0
Ahmed Mohamed Salim		21	21	0
Albert Torori Keno		97	7	90
Ali Boa Shalo		109	97	11
Ali Hamisi Mzee		27	27	0
Ali Mwatemo Ndungo		27	27	0
Cynthia Njeri Dzilla		139	139	0
Daniel Odhiambo Opondo		576	516	60
David Gangu Ramtu		96	56	40
Ephraim Mugacha		473	473	0
Evans Ogari Oriku		61	0	61
Gideon Muthoka Musya		50	0	50
Haji Mwinyi Kibwana		15	15	0
Hamisi Ali Mgwisho		33	33	0
Hamisi Garashi		21	21	0
Iddi Chikas Kironda		29	0	29
James Okero Kenyinyo		42	41	1
John Okelch Oluoch		33	33	0
Kimanthi Kiema Moki		40	40	0
Mary Dzame Munga		30	30	0
Mary Wendy Kwekwe		894	528	366
Mohamed Abbas Mohamed		537	480	57
Otieno Omoro Micah		68	24	44
Peter G Macharia		25	0	25
Peter Migosi Migosi		2,807	2,645	162
Philip Osiemo Manwa		202	0	202
Rama Yusuf Makanzu		26	0	26
Salim Juma Seif		21	21	0
Salim Mohammed Mwanyumba		21	21	0
Sammy W Murimi		75	75	0
Samuel Alex Oyugi		21	21	0
Sheikha Mohamed Omar		30	29	1
Stephen Munyoki Ngunga		21	21	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Suleiman Mohamed Abdalla		309	284	25
Swaleh Sudi Omari		81	81	0
Syengo Nguli		48	48	0
Taufiq Balala		602	0	602
Thomas Mongare Nzeka		344	344	1
Tom Njubi Kariuki		75	75	0
Tuhfa Mohammed Banafunzi		122	121	1
Wilson Tirah Kabutiei		392	0	392
Aaron Ziro Lujanje		86	86	0
Anna Kavenge Musyoki		583	581	3
Annastacia Wambui Mwaura		20	0	20
Anne Waithiegeni Wachira		20	0	20
Anthony Kombe Dhuri		416	386	30
Anthony Njaramba		5,679	3,480	2,198
Benrick Owuor Ogutu		809	357	452
Beryl Mapenzi Karisa		30	0	30
Chiro Gaspar Tunje		412	412	0
Claudius Kaesa Musembi		396	361	35
Collins Kambu Ndro		2,582	2,568	14
Daniel Mutene Greciano M'imunya		2,112	1,291	821
David Karago Kehara		794	754	40
Faith Wanjiru Muhia		34	34	0
Gabriel Katana Jefwa		200	200	0
Getrude Mkari Kitalah		20	0	20
Hamisi Chondo Mbudzya		20	20	0
Hendritha Samba Mwashuke		414	0	414
Ibrahim Ndungu Kariuki		411	411	0
Isaac Mzera Uzel		1,700	1,700	0
Jane Mumo Chuma		360	360	0
John Mutisya Mutua		30	30	0
John Onyango Ajwang		20	20	0
Johnes Mwita Mbuge		878	858	20
Jonathan Wilson Sulubu		73	25	48
Judy Muthoni Matu Ngumi		2,150	844	1,306
Juliana Whonge Cherera		951	0	951
Justus Gicovi Ndwiga		423	423	0
Lucy Kache Katana		75	75	0
Martin Mwambi Mbinga		2,481	1,607	874
Mary Sidi Mwabaya		601	601	0
Michelina Wangechi Chiyonzo		255	235	20
Pauline Mueni Maweu		161	161	0
Pauline Nduku Mukumbu		363	363	0
Philip Kangalah Okiya		2,471	2,428	43
Ruth W. Kuria		30	30	0
Samson Kazungu Angore		2,234	2,234	0
Samuel Mutuga Kariuki		132	20	112
Sarah Mkarye Mwatua		1,131	1,131	0

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

Simon Clementina Losepicho		1,366	550	816
Stanley Kenga Mwachambi		8	4	4
Stanley Prince Nyachae		991	19	972
Swaleh Mahmud Sheikh		93	93	0
Titus Leonard Zoka		238	238	0
William Kariuki Mureithi		145	145	0
Erastus Sangah Mwatine		3,246	1,623	1,623
Es Mutheru-Kyole		77	77	0
Lorraine Wanjiku Mlamba		112	112	0
Lucy Nyaguthi Ndirangu		223	223	0
Regina Atieno Ogot		1,300	650	650
		265,917	153,479	112,438

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs'000) 2014/15	W.I.P(Kshs'000)	Historical Cost (Kshs'000) 2013/14
Land	1,706,550		1,706,550
Buildings and structures	7,160,185	645,991	6,761,795
Transport equipment	399,020		211,110
Office equipment, furniture and fittings	198,631		100,961
ICT Equipment, Software and Other ICT Assets	118,827	69,551	66,839
Other Machinery and Equipment	1,347,658		978,350
Heritage and cultural assets			
Intangible assets	5,344		
Total	10,936,215	715,542	9,825,605

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

ANNEX 5-DETAILED BUDGET ANALYSIS

RECURRENT EXPENDITURE		A	B	C=A-B
COUNTY GOVERNMENT OF MOMBASA		Budget FY 2014/2015	Actual FY 2015/2014	UNDER/(OVER) UTILIZATION
2110100	Basic Salaries - Permanent Employees	2,304,413	2,107,074	197,247
2110117	Basic Salaries-	2,304,413	2,107,260	197,247
2110200	Basic Wages - Temporary Employees	9,790	8,952	838
2110202	Casual Labour-Others	9,790	8,952	838
2110300	Personal Allowance Paid as Part of Salary	1,481,920	1,355,075	126,845
2110301	House Allowance	672,315	614,768	57,547
2110304	Overtime - Civil Service	3,170	2,898	271
2110309	Special Duty Allowance	68,180	62,345	5,836
2110311	Transfer Allowance	87,132	79,674	7,458
2110313	Entertainment Allowance	58	53	5
2110314	Transport Allowance	114,094	104,328	9,766
2110315	Extraneous Allowance	302,882	276,957	25,925
2110316	Security Allowance	600	549	51
2110317	Domestic Servant Allowance	180	165	15
2110320	Leave Allowance	115,624	105,727	9,897
2110322	Risk Allowance	63,434	58,004	5,430
2110323	Late Duty Allowance	478	437	41
2110328	County Assembly Attendance Allowance	53,773	49,170	4,603
2120100	Employer Contributions to Compulsory National Social Security Schemes	391,858	358,317	33,541
2120101	Employer Contributions to National Social Security Fund	14,674	13,418	1,256
2120102	Employer Contributions to Local Government Security Fund	87,277	79,806	7,470
2120103	Employer Contribution to Staff Pensions Scheme	289,908	265,093	24,815
	21 - Compensation to Employees total	4,187,982	3,829,417	358,564
		0	0	0
2210100	Utilities Supplies and Services	94,839	53,627	17,754
2210101	Electricity	73,174	36,017	13,698
2210102	Water and sewerage charges	21,666	17,610	4,056
2210200	Communication, Supplies and Services	17,966	14,602	3,363
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	14,743	11,983	2,760
2210202	Internet Connections	2,846	2,314	533
2210203	Courier and Postal Services	377	306	71
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	124,365	101,084	23,281
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	35,275	28,672	6,604

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs'000) 2014/15	W.I.P(Kshs'000)	Historical Cost (Kshs'000) 2013/14
Land	1,706,550		1,706,550
Buildings and structures	7,160,185	645,991	6,761,795
Transport equipment	399,020		211,110
Office equipment, furniture and fittings	198,631		100,961
ICT Equipment, Software and Other ICT Assets	118,827	69,551	66,839
Other Machinery and Equipment	1,347,658		978,350
Heritage and cultural assets			
Intangible assets	5,344		
Total	10,936,215	715,542	9,825,605

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

ANNEX 5-DETAILED BUDGET ANALYSIS

	RECURRENT EXPENDITURE	A	B	C=A-B
	COUNTY GOVERNMENT OF MOMBASA	Budget FY 2014/2015	Actual Fy 2015/2014	UNDER/(OVER) UTILIZATION
2110100	Basic Salaries - Permanent Employees	2,304,413	2,107,074	197,247
2110117	Basic Salaries-	2,304,413	2,107,260	197,247
2110200	Basic Wages - Temporary Employees	9,790	8,952	838
2110202	Casual Labour-Others	9,790	8,952	838
2110300	Personal Allowance Paid as Part of Salary	1,481,920	1,355,075	126,845
2110301	House Allowance	672,315	614,768	57,547
2110304	Overtime - Civil Service	3,170	2,898	271
2110309	Special Duty Allowance	68,180	62,345	5,836
2110311	Transfer Allowance	87,132	79,674	7,458
2110313	Entertainment Allowance	58	53	5
2110314	Transport Allowance	114,094	104,328	9,766
2110315	Extraneous Allowance	302,882	276,957	25,925
2110316	Security Allowance	600	549	51
2110317	Domestic Servant Allowance	180	165	15
2110320	Leave Allowance	115,624	105,727	9,897
2110322	Risk Allowance	63,434	58,004	5,430
2110323	Late Duty Allowance	478	437	41
2110328	County Assembly Attendance Allowance	53,773	49,170	4,603
2120100	Employer Contributions to Compulsory National Social Security Schemes	391,858	358,317	33,541
2120101	Employer Contributions to National Social Security Fund	14,674	13,418	1,256
2120102	Employer Contributions to Local Government Security Fund	87,277	79,806	7,470
2120103	Employer Contribution to Staff Pensions Scheme	289,908	265,093	24,815
	21 - Compensation to Employees total	4,187,982	3,829,417	358,564
		0	0	0
2210100	Utilities Supplies and Services	94,839	53,627	17,754
2210101	Electricity	73,174	36,017	13,698
2210102	Water and sewerage charges	21,666	17,610	4,056
2210200	Communication, Supplies and Services	17,966	14,602	3,363
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	14,743	11,983	2,760
2210202	Internet Connections	2,846	2,314	533
2210203	Courier and Postal Services	377	306	71
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	124,365	101,084	23,281
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	35,275	28,672	6,604

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

2210302	Accommodation - Domestic Travel	38,465	31,265	7,201
2210303	Daily Subsistence Allowance	41,785	33,963	7,822
2210304	Sundry Items (e.g. Airport Tax, Taxis, etc)	4,199	3,413	786
2210306	Repatriation Cost	100	81	19
2210309	Field Allowance	4,541	3,691	850
2210400	Foreign travel and Subsistence Allowance	52,496	42,669	9,827
2210401	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	18,896	15,359	3,537
2210402	Accommodation	15,292	12,429	2,863
2210403	Daily Subsistence Allowance	15,555	12,643	2,912
2210404	Sundry Items (e.g. Airport Tax, Taxis, etc)	2,683	2,181	502
2210405	Shipment of Personal and Household Effects	70	57	13
2210500	Printing , Advertising and Information Supplies and Services	107,878	87,683	20,195
2210502	Publishing and Printing Services	21,201	17,232	3,969
2210503	Subscriptions to Newspapers, Magazines and Periodicals	3,834	3,116	718
2210504	Advertising, Awareness & Publicity Campaigns	46,090	37,462	8,628
2210505	Trade Shows and Exhibitions	36,753	29,873	6,880
2210600	Rentals of Produced Assets	18,021	14,648	3,374
2210603	Rent & Rates - Non Residential	9,839	7,997	1,842
2210604	Hire of Transport	6,803	5,530	1,274
2210606	Hire of Equipments Plant and Machinery	1,379	1,121	258
2210700	Training Expense (including capacity building)	59,168	48,092	11,076
2210701	Travel Allowance	4,778	3,884	895
2210702	Remuneration of Instructors and Contract Based Training Services	8,675	7,051	1,624
2210703	Production and Printing of Training Materials	524	426	98
2210704	Hire of Training Facilities and Equipment	2,728	2,217	511
2210705	Field Training Attachment	189	154	35
2210706	Book Allowance	130	106	24
2210707	Project Allowance	585	475	110
2210708	Trainer Allowance	903	734	169
2210709	Research Allowance	290	235	54
2210710	Accommodation Allowance	7,400	6,015	1,385
2210711	Tuition Fees Allowance	20,127	16,359	3,768
2210712	Training Allowance	5,601	4,553	1,049
2210714	Gender Mainstreaming	2,974	2,417	557
2210715	Kenya School of Government	3,914	3,181	733
2210716	Human Resource Reforms	350	284	66
2210800	Hospitality Supplies and Services	200,054	162,604	37,450
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	106,181	86,304	19,877
2210802	Boards, Committees, Conferences and Seminars	27,580	22,417	5,163
2210803	State Hospitality Costs	38,829	31,560	7,269
2210805	National Celebrations	4,200	3,414	786
2210806	Expenses of Presidents Household	560	455	105

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

2210807	Medals, Awards, and Honors	9,507	7,728	1,780
2210808	Purchase of Coffins	6,818	5,541	1,276
2210809	Board Allowance	6,379	5,185	1,194
2210900	Insurance Costs	110,066	89,461	20,604
2210901	Group Personal Insurance	98,833	80,332	18,502
2210902	Building Insurance	6,400	5,202	1,198
2210904	Motor Vehicle Insurance	3,886	3,159	727
2210905	Aircraft, Boats and Other Transport Equipment Insurance	946	769	177
2211000	Specialised Materials and Supplies	272,360	221,375	50,986
2211001	Medical Drugs	72,097	58,601	13,497
2211002	Dressings and Other Non-Pharmaceutical Medical Items	76,357	62,063	14,294
2211003	Veterinarian Supplies and Materials	168	136	31
2211004	Fungicides, Insecticides and Sprays	5,179	4,209	969
2211005	Chemicals and Industrial Gases	2,208	1,794	413
2211006	Purchase of Workshop Tools, Spares and Small Equipment	9,783	7,952	1,831
2211007	Agricultural Materials, Supplies and Small Equipment	1,254	1,020	235
2211008	Laboratory Materials, Supplies and Small Equipment	22,300	18,125	4,175
2211009	Education and Library Supplies	47	38	9
2211010	Supplies for Broadcasting and Information Services	4,700	3,820	880
2211011	Purchase/Production of Photographic and Audio-Visual Materials	3,989	3,242	747
2211015	Food and Rations	33,392	27,141	6,251
2211016	Purchase of Uniforms and Clothing - Staff	18,597	15,115	3,481
2211019	Purchase of Uniforms and Clothing - Patients	350	284	66
2211021	Purchase of Bedding and Linen	1,869	1,519	350
2211023	Supplies for Production	7,770	6,315	1,455
2211026	Purchase of Vaccines and Sera	9,080	7,380	1,700
2211028	Purchase of X-Rays Supplies	1,600	1,300	300
2211029	Purchase of Safety Gear	1,621	1,317	303
2211200	Fuel Oil and Lubricants	88,090	71,600	16,490
2211201	Refined Fuels and Lubricants for Transport	60,592	49,249	11,343
2211202	Refined Fuels and Lubricants for Production	2,115	1,719	396
2211203	Refined Fuels and Lubricants - Other	15,894	12,919	2,975
2211204	Other Fuels (wood, charcoal, cooking gas etc...)	6,339	5,152	1,187
2211236	ASAL Expenditure	3,150	2,560	590
2211300	Other Operating Expenses	295,948	227,553	68,395
2211301	Bank Service Commission and Charges	35	28	7
2211302	School Examination and Invigilation Fees	8,463	6,878	1,584
2211303	Inmate Allowance	50	41	9
2211305	Contracted Guards and Cleaning Services	10,341	8,405	1,936
2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	2,402	1,952	450
2211308	Legal Dues/fees, Arbitration and Compensation Payments	7,739	6,290	1,449
2211310	Contracted Professional Services	130,635	396,220	-265,586

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

2211311	Contracted Technical Services	43,578	35,420	8,158
2211313	Security Operations	105	85	20
2211314	Write Offs/ Bad Debt Expenses from Previous Years	83,632	54,982	28,649
2211315	Foreign Cash Write Offs	500	406	94
2211317	Witness allowances	5,604	4,555	1,049
2211322	Binding of Records	2,076	1,687	389
2211323	Laundry Expenses	666	541	125
2211329	HIV AIDS Secretariat workplace Policy Development	124	101	23
2211100	Office and General Supplies and Services	147,372	119,784	27,588
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	116,947	95,055	21,892
2211102	Supplies and Accessories for Computers and Printers	28,567	23,219	5,348
2211103	Sanitary and Cleaning Materials, Supplies and Services	1,858	1,510	348
2220100	Routine Maintenance - Vehicles and Other Transport Equipment	30,102	24,467	5,635
2220101	Maintenance expenses -Motor vehicle	28,171	22,897	5,274
2220101	Maintenance Expenses - Motor Vehicles and cycles	700	569	131
2220102	Maintenance Expenses - Aircraft	871	708	163
2220103	Maintenance Expenses - Boats and Ferries	360	293	67
2220200	Routine maintenance- Other Assets	40,811	33,171	7,640
2220201	Maintenance of Plant, Machinery and Equipment (including lifts)	3,061	2,488	573
2220202	Maintenance of Office Furniture and Equipment	3,107	2,525	582
2220203	Maintenance of Medical and Dental Equipment	1,940	1,577	363
2220204	Maintenance of Buildings -- Residential	3,631	2,951	680
2220205	Maintenance of Buildings and Stations -- Non-Residential	9,494	7,717	1,777
2220206	Maintenance of Civil Works	4,305	3,499	806
2220209	Minor Alterations to Buildings and Civil Works	8,527	6,931	1,596
2220210	Maintenance of Computers, Software, and Networks	4,236	3,443	793
2220211	Maintenance of Police and Security Equipment	400	325	75
2220212	Maintenance of Communications Equipment	2	1	0
2220213	Maintenance of Civil Works Equipment	2,109	1,715	395
	22 - Use of Goods and Services total	1,659,535	1,312,419	323,658
		0	0	0
2420200	Other Depository Corporations (Commercial Banks)	91,572	54,750	36,822
2420203	Loans and Other Instruments	91,572	54,750	36,822
2420400	Other Creditors	715,717	0	715,717
2420401	Public Enterprises	350,000	0	350,000
2420499	Other Creditors - Other (Budget)	365,717	0	365,717
	24 - Interest payments total	807,289	54,750	752,539
		0	0	0
2520200	Subsidies to Financial Private Enterprises	10,000	0	10,000
2520101	Add as required	10,000	0	10,000
	25 - Subsidies total	10,000	0	10,000
		0	0	0

COUNTY GOVERNMENT OF MOMBASA

Reports and Financial Statements

For the year ended June 30, 2015(Kshs.000)

2610100	Grants and Transfers to Foreign Governments	7,500	0	7,500
2610101	Grants for Management of Natural Disasters	7,500	0	7,500
2630000	Grants and Other Transfers to Other Govt. Units	9,533	0	9,533
2630100	Current grants to Govt. Agencies and other levels of Govt.	9,533	0	9,533
2640300	Subsidies to Small Businesses, Cooperatives, and Self Employed	799	0	799
2640301	Ferry Services	101	0	101
2640302	Medium and Small Enterprises	698	0	698
2640400	Other Current Transfers, Grants and Subsidies	5,000	0	5,000
2640403	Burial Grants for Destitute	5,000	0	5,000
	26 - Grants total	22,833	0	22,833
	Gross recurrent total	6,687,639	5,486,627	1,201,012

		A	B	C=A-B
COUNTY GOVERNMENT OF MOMBASA		Budget FY 2014/2015	Actual Fy 2015/2014	UNDER/(OVER) UTILIZATION
3110200	Construction of Buildings	431,644	144,917	286,727
3110202	Non-Residential Buildings (offices, schools, hospitals, etc..)	431,644	144,917	286,727
3110300	Refurbishment of Buildings	30,000	30,000	30,000
3110301	Refurbishment of Residential Buildings	20,000	0	20,000
3110302	Refurbishment of Non-Residential Buildings	10,000	0	10,000
3110400	Construction of Roads	341,096	340,580	516
3110401	Major Roads	123,946	123,758	188
3110402	Access Roads	217,150	216,822	329
3110500	Construction and Civil Works	400,697	107,039	293,658
3110504	Other Infrastructure and Civil Works	328,075	106,319	221,756
3110599	Other Infrastructure and Civil Works	72,622	720	71,902
3110700	Purchase of Vehicles and Other Transport Equipment	111,766	111,766	0
3110701	Purchase of Motor Vehicles	51,816	51,816	0
3110704	Purchase of Bicycles and Motorcycles	824	824	0
3110705	Purchase of Trucks and Trailers	28,164	28,164	0
3110706	Purchase of Tractors	10,963	10,963	0
3110707	Purchase of Ambulances	40,326	40,326	0
3110708	Purchase of Minibuses and Buses	31,489	31,489	0
3110900	Purchase of Household Furniture and Institutional Equipment	697	0	697
3110901	Purchase of Household and Institutional Furniture and Fittings	697	0	697
3111000	Purchase of Office Furniture and General Equipment	403,102	150,272	252,830
3111001	Purchase of Office Furniture and Fittings	127,928	26,551	101,377
3111002	Purchase of Computers, Printers and other IT Equipment	25,652	5,324	20,328
3111003	Purchase of Air conditioners, Fans and Heating Appliances	6,750	1,401	5,349
3111004	Purchase of Exchanges and other Communications Equipment	13,051	2,709	10,342
3111005	Purchase of Photocopiers	350	73	277

COUNTY GOVERNMENT OF MOMBASA
Reports and Financial Statements
For the year ended June 30, 2015(Kshs.000)

3111006	Purchase of Cash Boxes	4,000	830	3,170
3111008	Purchase of Printing Equipment	4,000	830	3,170
3111009	Purchase of other Office Equipment	65,074	13,506	51,569
3111011	Purchase of Lighting Equipment	156,297	99,049	57,248
3111100	Purchase of Specialised Plant, Equipment and Machinery	210,128	122,622	87,506
3111106	Purchase of Firefighting Vehicles and Equipment	29,743	9,137	20,606
3111108	Purchase of Police and Security Equipment	1,687	518	1,169
3111110	Purchase of Generators	9,463	2,907	6,556
3111111	Purchase of ICT networking and Communications Equipment	100,000	88,792	11,208
3111112	Purchase of Software	5,157	1,584	3,573
3111114	Purchase of Survey Equipment	10,000	3,072	6,928
3111116	Purchase of Graders	54,078	16,612	37,466
3111300	Purchase of Certified Seeds, Breeding Stock and Live Animals	6,833	0	6,833
3111301	Purchase of Certified Crop Seed	5,000	0	5,000
3111305	Purchase of tree seeds and seedlings	1,833	0	1,833
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision	384,027	104,939	279,088
3111401	Pre-feasibility, Feasibility and Appraisal Studies	339,756	104,939	234,817
3111402	Engineering and Design Plans	20,000	0	20,000
3111403	Research	11,675	0	11,675
3111404	Research Allowance	10,000	0	10,000
3111500	Rehabilitation of Civil Works	1297,965	0	1297,965
3111504	Other Infrastructure and Civil Works	1,298	0	1,298
3130299	Other Intangible Items	200,000	5,344	194,656
2210100 v	Danida Funds	5,848	0	5,848
2640501	Tranfers to Non-Profit	180,000	30,007	149,993
3110202	Purchase of Milk	56,000	11,122	44,878
2640101	Scholarships and other Educational Benefits - Secondary Education	25,000	26,881	-1,881
2640102	Scholarships and other Educational Benefits - Tertiary Education	25,000	26,881	-1,881
2420499	other creditors budget	320,301	319,817	485
	31 - Capital total	3,182,659	1,532,186	1,650,473
	Gross development total	3,182,659	1,532,186	1,650,473
	TOTAL EXPENDINTURE	9,870,298	7,018,814	2,851,484

